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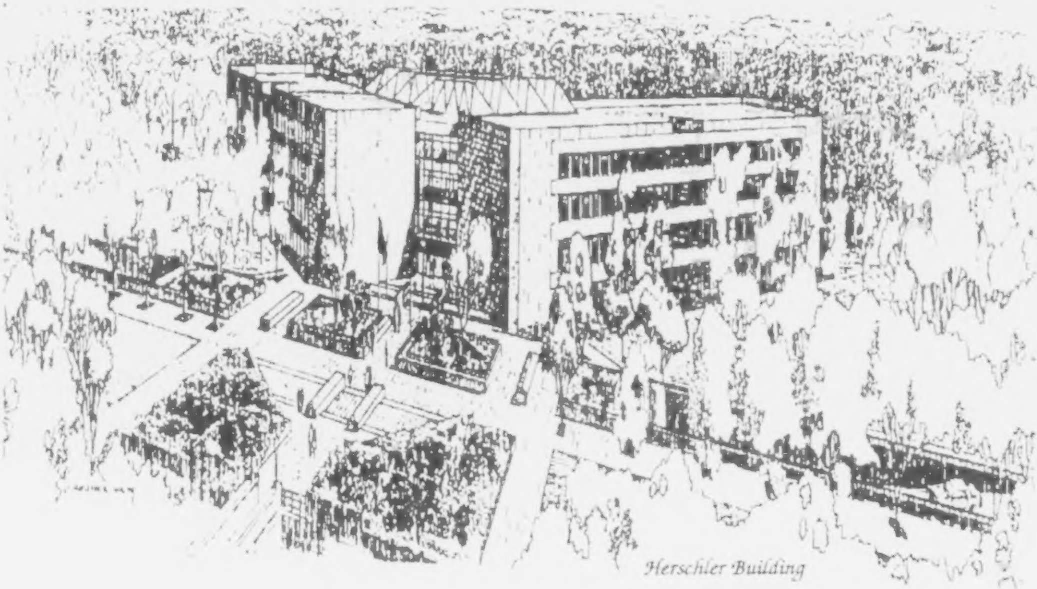
State of Wyoming



Herschler Building

Department of Revenue & Taxation

1990 Annual Report

THE STATE OF WYOMING

MIKE SULLIVAN
GOVERNOR

The Department of Revenue and Taxation

WYOMING TAX COMMISSION & STATE BOARD OF EQUALIZATION

COMMISSIONERS

NANCY FREUDENTHAL
CHAIRMAN
MARVIN APPLEQUIST
DEPUTY CHAIRMAN
CHUCK BROWN
MEMBER

The Honorable Mike Sullivan
Governor of Wyoming
State Capitol Building
Cheyenne, WY 82002

Dear Governor Sullivan:

In compliance with the provisions of Wyoming Statutes 9-2-1014 and 39-1-304, we are herewith enclosing the Annual Report for the Department of Revenue and Taxation for the period ending June 30, 1990.

Sincerely,

Nancy Freudenthal

NANCY FREUDENTHAL, Chairman
Wyoming Tax Commission

NF:mrk

HERSCHLER BUILDING *122 WEST 25TH STREET* *CHEYENNE, WYOMING 82002-0110*

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INTRODUCTION

This Annual Report is a summarization of the Department of Revenue and Taxation's activities and programs for fiscal year 1990 (July 1, 1989 through June 30, 1990).

Last year, in a departure from previous years, one annual report was published for the Department that combined the reports previously issued by the Ad Valorem and the Revenue and Taxation Divisions. This report again combines the two reports into one.

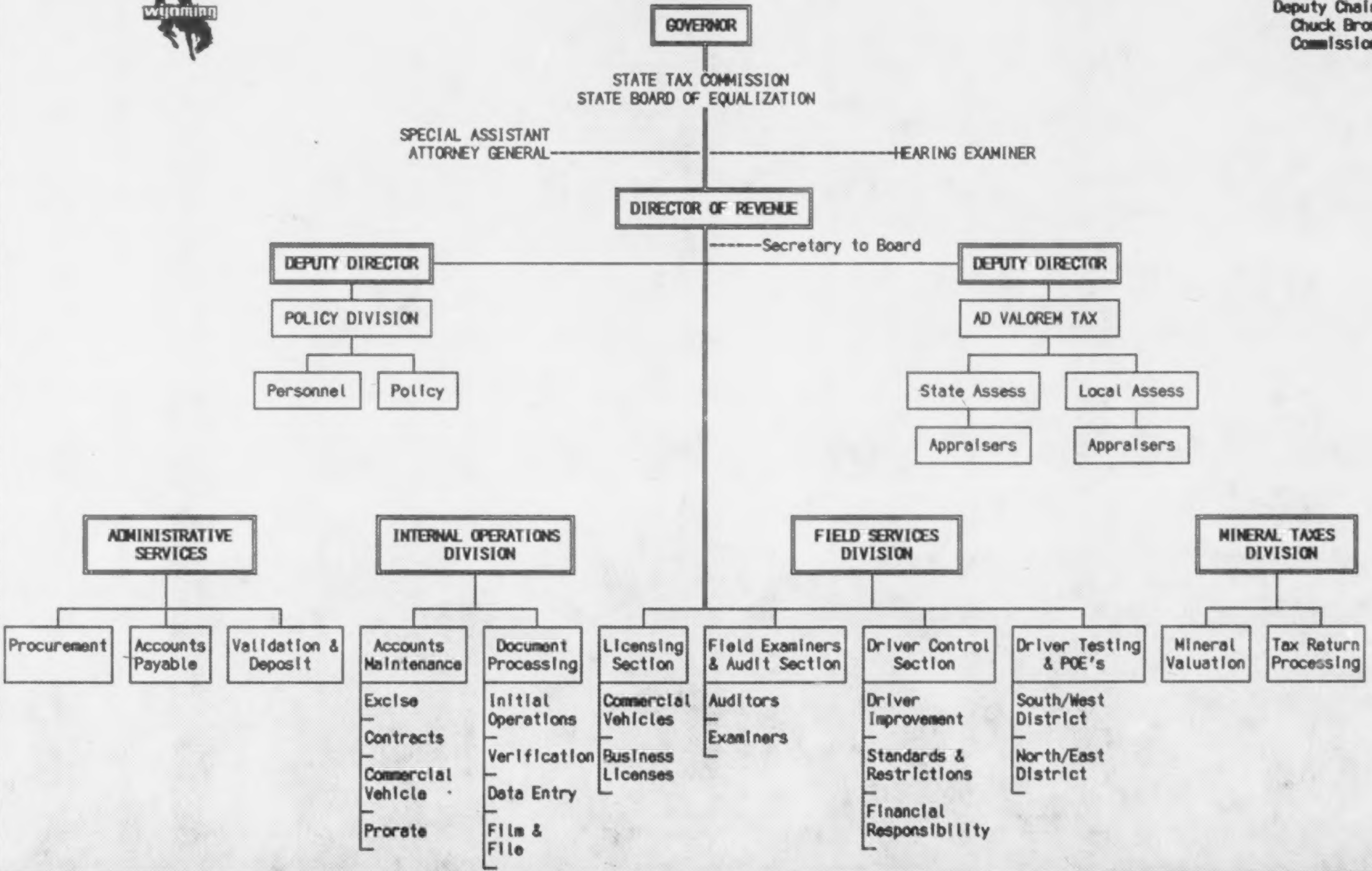
The past fiscal year has been a period of transition and change for the Department. All audit functions were transferred to the newly created Department of Audit. Legislation was introduced and passed during the 1990 legislative session creating the Department of Revenue (DOR) as one of the Departments in the reorganization of State Government. A reorganization plan for the DOR will be presented to the legislature during the 1991 session. This plan, if adopted, will have a major impact as to how the DOR will be constituted, its mission and its ongoing relationship with the State Tax Commission/Board of Equalization.

The Department has attempted to make this annual report more readable and informative. We welcome any questions, comments and suggestions.

Mike Sullivan
Governor

STATE OF WYOMING
DEPARTMENT OF REVENUE AND TAXATION

Board
Nancy Freudenthal
Chairman
Marvin Applequist
Deputy Chairman
Chuck Brown
Commissioner



GOVERNOR

STATE TAX COMMISSION
STATE BOARD OF EQUALIZATION

SPECIAL ASSISTANT ATTORNEY GENERAL

HEARING EXAMINER

DIRECTOR OF REVENUE

Secretary to Board

DEPUTY DIRECTOR
- POLICY DIVISION
  - Personnel
  - Policy

DEPUTY DIRECTOR
- AD VALOREM TAX
  - State Assess
    - Appraisers
  - Local Assess
    - Appraisers

ADMINISTRATIVE SERVICES
- Procurement
- Accounts Payable
- Validation & Deposit

INTERNAL OPERATIONS DIVISION
- Accounts Maintenance
  - Excise
  - Contracts
  - Commercial Vehicle
  - Prorate
- Document Processing
  - Initial Operations
  - Verification
  - Data Entry
  - Film & File

FIELD SERVICES DIVISION
- Licensing Section
  - Commercial Vehicles
  - Business Licenses
- Field Examiners & Audit Section
  - Auditors
  - Examiners
- Driver Control Section
  - Driver Improvement
  - Standards & Restrictions
  - Financial Responsibility
- Driver Testing & POE's
  - South/West District
  - North/East District

MINERAL TAXES DIVISION
- Mineral Valuation
- Tax Return Processing

STATE OF WYOMING
DEPARTMENT OF REVENUE AND TAXATION

HERSCHLER BUILDING
122 WEST 25TH STREET
CHEYENNE, WY 82002-0110
(307) 777-7961

State Board of Equalization and Tax Commission

Nancy Freudenthal, Chairman	(307) 777-5285
Marvin Applequist, Deputy Chairman	(307) 777-5284
Charles (Chuck) Brown, Member	(307) 777-5286
Thomas Roberts, Executive Secretary, Board of Equalization	(307) 777-5206

Administration

Earl Kabeiseman, Director	(307) 777-5287

Policy Division

Robert L. McKee, Deputy Director	(307) 777-5203

Internal Operations Division

Donovan W. Bright, Manager	(307) 777-5293
Judy Dickerson, Accounts Maintenance	(307) 777-5205
Matt Petry, Document Processing	(307) 777-5207

Field Services Division

Bob Volz, Manager	(307) 777-5288
Al Flanigin, Licensing Section	(307) 777-6512
Lynn Funkhouser, Driver Control Section	(307) 777-5262

Ad Valorem Tax Division

Charles Gerschefske, Deputy Director	(307) 777-5235
Robert Williams, Local Valuation	(307) 777-5239
Ken Uhrich, State Assessed Property	(307) 777-5232

Mineral Taxes Division

Rich Marble, Manager	(307) 777-5237

DEPARTMENT PROFILE

The Department is organized into five operating groups: The Board of Equalization, Ad Valorem Tax Division, The State Tax Commission, the Revenue and Taxation Division and the Independent Hearing Examiner. Overall administrative responsibilities are vested in the Department Director.

● BOARD OF EQUALIZATION

Executive and administrative functions of the Department are at the direction of a bi-partisan, three member board. The individuals comprising the Board of Equalization are also members of the State Tax Commission. The Board of Equalization functions in a quasi-judicial manner to hear appeals from the County Boards of Equalization relative to tax valuations of locally assessed property. The Board also hears appeals of state assessed property, and sales and use tax matters, and administrative rulings by Department personnel.

● AD VALOREM TAX DIVISION

The Ad Valorem Tax Division is the administrative arm of the State Board of Equalization. This Division is charged with the management of the state's reappraisal and mapping project. The Ad Valorem Tax Division is responsible for accumulating the data for the Board of Equalization's use in equalization of county and state assessments and for determining the State General Fund and the State School Foundation Levy requirements. The Ad Valorem Tax Division consists of three (3) operating units.

DATA BASE MANAGEMENT SECTION

This section provides CAMA (computer assisted mass appraisal) support for the county assessors and the mass appraisal efforts within the counties. The section is responsible for maintaining the data base, coordinates and standardizes data, and provides technical assistance to county assessors. The Education and Assistance Unit assists the counties and the State Board of Equalization. This unit provides educational support for both the Ad Valorem Tax Division and the County Assessors.

The Sales Ratio Unit - was created to assist the counties and the State Board of Equalization in determining the proper levels of assessment and levels of equalization among the various categories of property within a county and between counties. The basis for the recommendations is the use of the sales data gathered by the county clerks and county assessors from the Statements of Consideration on the transfer of real property.

LOCAL ASSESSMENT SECTION

This section provides assistance to county assessors to resolve administrative and valuation problems. This section provides on-site inspections and assistance with local valuations of industrial properties and provides recommendations to the State Board of Equalization for pollution control exemptions. The section develops guidelines and valuation schedules for use by the county assessors to arrive at current fair market value on real and personal property. Locally assessed properties account for 30.5% of Wyoming's total taxable valuation. Locally assessed properties showed a decrease in valuation of 2.0% in 1990.

Type of Property	Assessed Valuation
Real	$1,155,899,716
Personal	699,716,100
	$1,855,615,816

STATE ASSESSMENTS AND MAPPING SECTION

State Assessed Property Unit - gathers, compiles and analyzes information relating to the valuation of all pipelines (liquid and natural gas), railroads, airlines, public and private utilities, telephone/communications companies, radio-telephone companies and private railroad car companies. This information, as part of the section's appraisals, is presented to the Board for its consideration in determining the fair and equalized assessed value of all state assessed properties. Valuations are certified to the counties for local levy of taxes for each tax district. State assessed properties represent 69.5% (includes all mineral assessed valuations) of the State's total Ad Valorem Tax Base. The increase of 2.0% over the 1989 valuation is the result of increased mineral valuations and public utility values.

No. of Companies or Producers	Type of Company or Production	Assessed Value
570	Oil	$1,657,596,044
372	Natural Gas	771,209,008
24	Coal	1,157,292,224
7	Bentonite	10,179,606
5	Trona	150,600,216
4	Uranium	17,740,552
90	All Other Minerals	8,196,666
24	Liquid Pipelines	27,370,202
16	Gas Pipelines	53,688,755
12	Municipal Electrics	2,375,709
20	Private Electrics	143,122,399
6	Airlines	1,310,740
12	Radio-Telephone	266,346
25	Rural Electrics	74,090,551
22	Telephone/Telegraph	53,921,533
5	Railroads	89,834,684
		$4,218,815,235

Mapping Unit - A comprehensive mapping program has been underway since it was authorized by the Legislature in 1986. The mapping program will allow county assessors to locate and describe every parcel of land within their respective counties through the use of a Parcel Identification Number (P.I.N.). The Mapping Unit is responsible for the maintenance of the tax district base mapping system. This entails research and development of 389 individual tax districts with numerous special taxing entities within each respective tax district. The districts are coordinated closely with the county assessors, county clerks, and individual requesting/levying bodies. Based upon the tax districts, the final assessed values are distributed and valuation established. The Mapping Unit is responsible for the classification and mapping of all agricultural property within the State as specified in the Cadastral Mapping and Agricultural Land Productivity Manual.

STATE TAX COMMISSION

Executive and administrative functions of the Department are at the direction of a bi-partisan, three member commission. The individuals comprising the State Tax Commission are also members of the Board of Equalization. The State Tax Commission functions in a quasi-judicial manner to hear appeals from taxpayers regarding cigarette and fuel taxes and matters relating to compensatory fees, and appeals from the record and decision of the Independent Hearing Examiner.

REVENUE AND TAXATION DIVISION

The Revenue and Taxation Division is the administrative arm of the State Tax Commission. It is responsible for the daily operations of the Department with the emphasis on the collection, accounting and distribution of tax receipts. This Division is also responsible for the licensing of vendors, issuance of driver's licenses and the licensing of motor vehicles. The Revenue and Tax Division consists of five operating units.

POLICY SECTION

The Policy Section coordinates hearings and conducts informal taxpayer conferences. It drafts and distributes Commission policies, rules and regulations. It implements new laws and monitors agency output; reviews refund/waiver/exemption requests for presentation to the Tax Commission and coordinates all data processing activities.

INTERNAL OPERATIONS SECTION

Oversees the consolidation and processing functions of tax and motor vehicle programs.

Accounts Maintenance - is responsible for the timely recording of conditions or changes to licensed businesses for sales and use tax, new construction, special fuel taxes and motor carrier tax accounts. It initiates documentation for presentation to the Tax Commission or the Attorney General's Office for legal actions.

Document Processing - is responsible for mail processing and batch preparation of incoming mail.

Data Entry Group - processes sales, use, cigarette, excise tax returns, compensatory fees (road tax) returns, motor vehicle registrations, driver licensing, driver license suspensions, revocations or cancellation.

Verification Group - performs in-house, pre and post-audits of tax returns, tax permits, and reconciles computer generated edits and journals.

File Group - maintains the centralized source documents of correspondence, history, audit, master files, microfilm and microfiche for tax and driver license accounts.

FIELD SERVICES SECTION

This section is responsible for field activities of the Department relative to licensing functions, driver control and driver license testing and ports of entry operations. This section administers the tax refund to the elderly and disabled.

Field Representatives - are responsible for advising taxpayers of the requirements, interpretation and application of the law, collection of taxes and the examination of vendors' financial records to determine compliance with state statutes.

Licensing - is responsible for the licensing of businesses for collection of taxes, the issuance of motor vehicle dealer certificates, abandoned vehicle disposal facility license, wholesaler and special fuel user licenses and the licensing of commercial vehicles. It disseminates and directs the administration of motor vehicle registrations and titling.

Driver's License Group - is responsible for the testing of drivers and the issuance of driver's licenses. This group recommends standards for driver's license tests and handbooks.

Driver Improvement Group - is responsible for screening license applications, accident and police reports and driving records for indication of vision, medical, mental, alcohol or substance abuse problems which may result in impaired driving by the license holder.

Financial Responsibility Group - is responsible for the administration of the Wyoming Motor Vehicle Responsibility Act.

Ports of Entry - The Responsibilities of the Ports of Entry include the collection of highway user fees from commercial vehicle registrants and conducting weighing operations for the State Highway Department. Port personnel also check operating credentials issued by the Wyoming Public Service Commission.

MINERAL TAX SECTION

The Mineral Section is charged with valuation of all minerals, including oil and gas, annually, certifying values to counties for ad valorem tax purposes and with collection of monthly payments to state of mineral severance tax.

STAFF SERVICES SECTION

Fiscal Group - is responsible for the maintenance, control and evaluation of all agency accounting systems. It prepares the biennium budget requests of the agency and reconciles and deposits revenues received.

Accounts Payable Group - is responsible for payment of billings received from vendors and other state agencies. It verifies that charges for services, rental fees, requisitions and maintenance fees are correct.

Inventory Control Group - maintains control of agency equipment, property and supplies.

MISCELLANEOUS TAX SECTION

This Section administers the state credit for federal estate taxes and Wyoming Inheritance Tax. It collects the annual public utilities assessments for the funding of the Wyoming Public Service Commission and the Private Railroad Car Tax.

SUMMARY OF COLLECTIONS BY FISCAL YEAR

Total net dollars includes current and deferred revenues from all sources.

Fiscal Year	Total Net Dollars
1981	$522,239,888.85
1982	745,612,794.61
1983	707,258,685.36
1984	688,670,135.64
1985	727,833,348.67
1986	678,980,842.14
1987	528,177,450.01
1988	513,551,339.30
1989	536,422,498.83
1990	570,780,096.66

● INDEPENDENT HEARING EXAMINER

The Hearing Examiner, appointed by the Governor, is an independent administrative officer that reviews and hears appeals involving driver's license statutes and rules and regulations. He also supervises four part-time hearing examiners who hold hearings in locations around the state.

Ad Valorem Tax Division

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	*Irrigated Land - Group A		Irrigated Land - Group B		Irrigated Land - Group C	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY			22,745	756,309	45,777	1,056,772
BIG HORN	45,670	2,508,496	28,561	1,278,609	29,731	1,025,102
CAMPBELL					251	10,277
CARBON			64,043	2,240,545	58,033	1,450,825
CONVERSE	5,961	320,522	18,541	806,727	6,193	205,933
CROOK			2,978	121,680	1,479	45,523
FREMONT	16,674	1,018,195	41,933	1,766,725	32,172	1,010,214
GOSHEN	51,813	2,919,680	36,775	1,695,362	14,366	515,044
HOT SPRINGS	6,970	356,900	11,379	466,020	6,979	214,623
JOHNSON	11,717	600,606	25,934	1,062,683	14,807	458,975
LARAMIE	666	33,946	26,261	1,074,084	17,368	533,154
LINCOLN	4,733	266,673	28,620	1,171,871	30,300	929,783
NATRONA	11,107	568,835	7,654	313,469	4,114	126,429
NIOBRARA	3,028	155,049	4,283	175,370	2,816	86,675
PARK	38,718	2,181,131	49,227	2,144,462	23,991	815,337
PLATTE	23,337	1,261,506	24,857	1,119,307	14,775	606,365
SHERIDAN	21,098	1,080,335	23,457	947,841	13,597	411,317
SUBLETTE			17,522	627,634	67,784	1,735,783
SWEETWATER						
TETON			4,277	175,354	11,206	347,379
UINTA					24,869	620,747
WASHAKIE	27,972	1,522,338	11,731	501,749	8,699	300,466
WESTON					2,938	94,114
Totals	**269,464**	**14,794,212**	**450,778**	**18,445,801**	**432,245**	**12,600,837**

* All land group classifications refer to the Ad Valorem Tax Division Cadastral Mapping and Agricultural Land Productivity Specifications Manual.

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Irrigated Land - Group D		Total Irrigated Land		Dry Farm -Group A	
Valuation	Acres	Valuation	Acres	Valuation	Acres	
ALBANY	5,134	65,846	73,656	1,878,927		
BIG HORN	6,682	162,552	110,644	4,974,759		
CAMPBELL			251	10,277		
CARBON	30,509	455,005	152,585	4,146,375		
CONVERSE	4,085	88,885	34,780	1,422,067		
CROOK	497	8,875	4,954	176,078		
FREMONT	28,666	605,838	119,445	4,400,972		
GOSHEN	15,715	403,122	118,669	5,533,208		
HOT SPRINGS	6,339	113,795	31,668	1,151,338		
JOHNSON	7,259	141,057	59,718	2,263,321		
LARAMIE	4,127	74,095	48,423	1,715,279		
LINCOLN	24,119	494,929	87,773	2,863,256	2,576	33,778
NATRONA	4,556	81,832	27,433	1,090,565	127	1,042
NIOBRARA	663	11,905	10,790	428,999		
PARK	6,764	148,903	118,700	5,289,833		
PLATTE	13,780	426,789	76,749	3,413,967		
SHERIDAN	10,806	189,750	68,959	2,629,243	372	3,754
SUBLETTE	55,924	860,671	141,230	3,224,088		
SWEETWATER	22,494	484,852	22,494	484,852		
TETON	2,411	50,624	17,894	573,357		
UINTA	52,295	653,790	77,164	1,274,537		
WASHAKIE	1,451	34,705	49,853	2,359,258		
WESTON			2,938	94,114		
Totals	**304,276**	**5,557,820**	**1,456,770**	**51,398,670**	**3,075**	**38,574**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Dry Farm - Group B		Dry Farm - Group C		Dry Farm - Group D	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY						
BIG HORN						
CAMPBELL			43,763	311,845	46,644	241,506
CARBON	3,837	34,525	12,823	76,375	9,661	38,570
CONVERSE			1,192	6,035	6,070	30,714
CROOK	74,365	647,096	38,582	252,276	21,857	102,905
FREMONT						
GOSHEN	144,404	1,306,859	16,041	117,901	5,741	32,443
HOT SPRINGS						
JOHNSON			294	2,050	3,533	19,138
LARAMIE	233,247	2,104,889	4,064	29,727	30,289	169,776
LINCOLN	10,692	128,997	5,740	51,794	4,344	26,409
NATRONA	120	775	648	2,924	325	1,052
NIOBRARA	14,677	119,854	15,483	100,019	3,609	16,289
PARK						
PLATTE	40,947	369,548	54,679	399,970	266	1,491
SHERIDAN	7,744	64,559	12,227	79,663	10,038	46,114
SUBLETTE						
SWEETWATER						
TETON	708	8,491	2,037	20,373	1,142	7,995
UINTA						
WASHAKIE						
WESTON			16,360	111,460	16,448	83,198
Totals	530,741	4,785,593	223,933	1,562,412	159,967	817,600

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Total Dry Farm		Range - Group A		Range - Group B	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY			31,337	434,657	47,425	126,151
BIG HORN			42,758	505,872	12,484	44,807
CAMPBELL	90,407	553,351	1,409	14,655	81,470	185,756
CARBON	26,321	149,470	1,611	11,885	96,209	224,515
CONVERSE	7,262	36,749	4,473	54,308	73,093	180,547
CROOK	134,804	1,002,277			45,570	147,281
FREMONT			26,010	326,667	24,000	82,408
GOSHEN	166,186	1,457,203	1,634	27,206	491,970	2,164,660
HOT SPRINGS			16,579	172,429	60,781	139,803
JOHNSON	3,828	21,188	10,549	140,395	73,138	227,548
LARAMIE	267,601	2,304,392	2,196	28,900	10,615	27,440
LINCOLN	23,353	240,978	15,147	210,102	44,382	118,063
NATRONA	1,221	5,794	29,263	304,338	55,046	125,506
NIOBRARA	33,769	236,162	4,953	54,116	71,640	172,121
PARK			150	1,824	180,042	409,789
PLATTE	95,892	771,009	1,151	15,961	35,249	97,122
SHERIDAN	30,383	194,090	3,644	43,853	24,116	67,941
SUBLETTE			79,424	1,075,408	31,707	102,422
SWEETWATER			38,101	543,215	28,395	62,427
TETON	3,887	36,859	10,375	196,216	770	4,112
UINTA			33,014	330,139	46,319	104,266
WASHAKIE			12,113	139,315	11,262	29,655
WESTON	32,808	194,658			36,794	97,883
Totals	**917,722**	**7,204,180**	**365,891**	**4,631,461**	**1,582,477**	**4,942,223**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Range - Group C		Range - Group D		Range - Group E	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	609,228	1,157,563	595,564	848,702	259,063	246,122
BIG HORN	35,847	97,740	63,834	108,372	28,562	61,941
CAMPBELL	1,277,725	2,427,730	427,535	568,640	233,143	166,139
CARBON	792,362	1,023,690	616,603	509,140	268,535	161,760
CONVERSE	1,025,415	2,050,830	541,289	822,741	198,728	162,951
CROOK	676,488	1,929,834	350,109	721,253	88,258	96,525
FREMONT	302,640	860,152	190,333	329,812	56,993	60,429
GOSHEN	346,428	1,229,858	130,465	384,898	20,887	43,866
HOT SPRINGS	101,892	173,225	104,888	115,383	76,230	76,230
JOHNSON	750,073	2,056,443	467,162	766,017	97,801	109,553
LARAMIE	948,438	1,884,019	69,665	114,947	85,104	64,306
LINCOLN	166,429	316,255	97,732	139,265	101,183	96,153
NATRONA	634,990	1,206,481	490,440	652,285	178,681	126,864
NIOBRARA	661,587	1,299,305	400,968	562,788	107,899	73,903
PARK	176,753	283,228	115,948	131,920	78,719	51,884
PLATTE	355,618	709,491	196,033	335,222	211,105	240,671
SHERIDAN	373,208	880,527	291,484	492,296	220,433	213,982
SUBLETTE	212,867	515,149	67,069	118,044	18,070	18,070
SWEETWATER	454,380	568,981	865,337	1,115,185	314,398	192,646
TETON	6,892	31,925	3,728	13,774	5,189	36,997
UINTA	269,409	417,591	198,549	198,549	91,758	59,654
WASHAKIE	141,779	301,291	78,042	110,344	16,094	15,036
WESTON	294,676	567,410	336,125	483,719	249,856	226,909
Totals	10,615,124	21,988,718	6,698,902	9,643,296	3,006,689	2,602,591

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Total Range		Farmsteads		Timberland	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	1,542,617	2,813,195	1,672	501,708		
BIG HORN	183,485	818,732	1,861	275,250		
CAMPBELL	2,021,282	3,362,920	2,129	404,523	8,328	5,933
CARBON	1,775,320	1,930,990	1,515	222,555	6,820	10,800
CONVERSE	1,842,998	3,271,377	902	85,690		
CROOK	1,160,425	2,894,893	1,362	121,571		
FREMONT	599,976	1,659,468	2,383	508,917		
GOSHEN	991,384	3,850,488	2,565	768,284		
HOT SPRINGS	360,370	677,070	518	81,222		
JOHNSON	1,398,723	3,299,956	2,249	639,298		
LARAMIE	1,116,018	2,119,612	3,303	479,326		
LINCOLN	424,873	879,838	2,056	312,572	5,928	2,263
NATRONA	1,388,420	2,415,475	951	356,625		
NIOBRARA	1,247,047	2,162,233	764	101,612	12,914	8,588
PARK	551,612	878,645	1,776	274,390		
PLATTE	799,156	1,398,467	1,270	156,872		
SHERIDAN	912,885	1,698,599	3,435	571,175		
SUBLETTE	409,137	1,829,093	1,584	281,528	110	2,650
SWEETWATER	1,700,611	2,482,454	385	120,135		
TETON	26,954	283,024	491	174,881	2,092	12,555
UINTA	639,049	1,110,199	387	250,476		
WASHAKIE	259,290	595,641	907	195,054		
WESTON	917,451	1,375,921	336	67,956		
Totals	**22,269,083**	**43,808,290**	**34,801**	**6,951,620**	**36,192**	**42,789**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Waste and Bog Land		Misc. Other Lands		Summer Homes/Resorts	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	138,941	52,797		154,182		951,204
BIG HORN	42,221	40,305	29,637	103,634		
CAMPBELL	212,235	70,587				
CARBON	3,907	1,465	230	57,815	1,719	299,700
CONVERSE	71,621	47,962			263	17,128
CROOK	73,301	97,512	96	15,153		
FREMONT	76,491	51,706		9,265		
GOSHEN	294	294			31	17,518
HOT SPRINGS	4,770	1,907				
JOHNSON	116,338	129,100				113,529
LARAMIE	18,515	6,197				
LINCOLN	10,290	3,923	7,701	239,575		1,601,319
NATRONA	79,296	26,168	8,567	233,904	8,268	421,035
NIOBRARA	44,663	18,809				
PARK	13,657	7,838	40	2,969		
PLATTE	71,139	74,337	5,840	702,657		
SHERIDAN	1,261	1,080	3,666	45,624	152	27,612
SUBLETTE	6,024	6,024	1,833	137,844	1,741	152,182
SWEETWATER	59,256	59,259	5,256	677,832		
TETON	612	769			4,348	445,057
UINTA	11,928	2,996	2,526	632	1,827	311,109
WASHAKIE	31,952	9,460				
WESTON	83,903	48,641			11	4,961
Totals	1,172,615	759,136	65,392	2,381,086	18,360	4,362,354

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Lands Exempt Mineral Production Acres	Total Taxable Lands	
		Acres	Valuation
ALBANY	1,382	1,756,890	6,352,013
BIG HORN		367,848	6,212,680
CAMPBELL	70,011	2,334,632	4,407,591
CARBON	4,405	1,968,417	6,819,170
CONVERSE	42,368	1,957,826	4,880,973
CROOK	18,917	1,374,942	4,307,484
FREMONT	1,707	798,295	6,630,328
GOSHEN		1,279,129	11,626,995
HOT SPRINGS	3,516	397,328	1,911,537
JOHNSON	9,854	1,580,861	6,466,392
LARAMIE	4,627	1,453,864	6,624,806
LINCOLN	500	561,979	6,143,724
NATRONA		1,514,160	4,549,566
NIOBRARA	9,171	1,349,947	2,956,403
PARK	9,670	685,785	6,453,675
PLATTE		1,050,046	6,517,309
SHERIDAN	1,200	1,020,747	5,167,423
SUBLETTE	3,060	561,659	5,633,409
SWEETWATER		1,788,002	3,824,532
TETON		56,278	1,526,502
UINTA	1,538	732,881	2,949,949
WASHAKIE	1,390	342,002	3,159,413
WESTON	45,940	1,037,449	1,786,251
Totals	**229,256**	**25,970,967**	**116,908,125**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Improvements on Agricultural Land	Improvements on Lands Not Taxable	Total Improvements on Lands	Improved Incorp. Town Lots
ALBANY	1,751,015	224,256	1,975,271	8,034,897
BIG HORN	3,433,797	213,866	3,647,663	1,925,612
CAMPBELL	2,769,457		2,769,457	10,382,863
CARBON	1,934,720	78,505	2,013,225	3,537,300
CONVERSE	2,014,116	5,308	2,019,424	1,141,451
CROOK	2,233,272	257	2,233,529	893,574
FREMONT	4,937,675	259,716	5,197,391	3,219,039
GOSHEN		78,093	78,093	1,750,781
HOT SPRINGS	737,794	262,020	999,814	964,750
JOHNSON	5,914,467		5,914,467	2,364,669
LARAMIE	5,467,871		5,467,871	21,431,464
LINCOLN	470,226		470,226	2,178,232
NATRONA	1,469,555	78,957	1,548,512	27,023,818
NIOBRARA	1,727,311	67,528	1,794,839	226,027
PARK	1,344,527	488,222	1,832,749	4,760,930
PLATTE	3,002,455	244,739	3,247,194	1,134,897
SHERIDAN	6,643,469	186,450	6,829,919	465,958
SUBLETTE	2,313,809	238,327	2,552,136	1,113,677
SWEETWATER	973,285		973,285	
TETON	1,128,765	3,508,343	4,637,108	
UINTA	1,947,374		1,947,374	2,870,423
WASHAKIE	703,559		703,559	1,852,604
WESTON	635,820		635,820	836,157
Totals	53,554,339	5,934,587	59,488,926	98,109,123

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Vacant Incorporated Town Lots	Improved Unincorporated Rural Subdivision Lots	Vacant Unincorporated Rural Subdivision Lots	Improvement on Incorporated Town Lots
ALBANY	851,242	1,266,649	1,104,211	24,632,445
BIG HORN	9,412	304,004		6,702,989
CAMPBELL		3,205,722	1,667,385	31,371,857
CARBON	593,095	393,000	717,235	12,332,085
CONVERSE	513,967	594,841	312,049	8,071,504
CROOK	289,871	325,158	467,310	2,256,651
FREMONT	1,638,303	2,097,861	2,026,408	19,862,480
GOSHEN	94,674	604,937	85,853	8,723,749
HOT SPRINGS	108,860	59,734	503,711	3,639,495
JOHNSON		1,348,448		6,421,342
LARAMIE	2,611,816	4,856,795	3,100,903	65,066,020
LINCOLN	922,310	661,955	2,639,146	7,612,031
NATRONA	—		1,025,918	101,728,477
NIOBRARA	49,476	60,946	1,320	1,758,896
PARK	1,020,370	2,943,292	2,879,262	16,444,038
PLATTE	377,318	108,035	131,729	4,722,768
SHERIDAN	4,514,381	1,141,728		18,213,412
SUBLETTE		4,067,234		2,783,336
SWEETWATER				
TETON	6,435,331		34,042,488	6,376,815
UINTA	949,289	649,890	883,472	11,864,306
WASHAKIE	75,273	854,500	363,694	7,108,925
WESTON	301,193	210,268	194,105	4,137,308
Totals	21,356,181	25,754,997	52,146,199	371,830,929

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Improvements on Unincorporated Rural Lots	Residential Lots & Improvements	Incorporated Town/City Commercial Land	Unincorporated Commercial Land
ALBANY	5,421,840	41,311,284	5,612,324	330,982
BIG HORN	1,392,084	10,334,101	496,402	37,725
CAMPBELL	11,600,450	58,228,277		
CARBON	1,939,455	19,512,170	1,219,135	95,270
CONVERSE	2,559,038	13,192,850	381,122	
CROOK	1,244,494	5,477,058	384,459	43,687
FREMONT	10,211,020	39,055,111	2,322,342	130,027
GOSHEN	8,148,957	19,408,951	391,785	176,393
HOT SPRINGS	804,467	6,081,017	342,709	51,183
JOHNSON	2,737,937	12,872,396		
LARAMIE	19,828,129	116,895,127	10,867,821	679,564
LINCOLN	6,446,848	20,460,522	744,821	31,683
NATRONA		129,778,213	10,484,760	1,982,394
NIOBRARA	85,785	2,182,450	114,618	6,672
PARK	15,838,333	43,886,225	2,340,164	199,859
PLATTE	2,249,592	8,724,339	259,472	
SHERIDAN	7,060,905	31,396,384	2,192,236	14,298
SUBLETTE	4,395,652	12,359,899	550,318	132,872
SWEETWATER		50,732,094		
TETON	24,729,327	71,583,961	4,999,659	2,344,593
UINTA	2,547,915	19,765,295	2,388,478	915,933
WASHAKIE	3,553,418	13,808,414	1,058,437	94,191
WESTON	2,110,855	7,789,886	286,311	36,565
Totals	**134,906,501**	**754,836,024**	**47,437,373**	**7,303,891**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Improvements on Commercial Land	Total Commercial Land & Improvements	Improved Industrial Land	Vacant Industrial Land
ALBANY	12,932,594	18,875,900	38,225	
BIG HORN	2,333,041	2,867,168	19,213	6,264
CAMPBELL				
CARBON	7,650,350	8,964,755	60,000	59,530
CONVERSE	4,630,250	5,011,372	46,856	1,717
CROOK	1,143,284	1,571,430	33,208	
FREMONT	11,794,819	14,247,188	42,781	
GOSHEN	3,506,882	4,075,060	50,778	1,128
HOT SPRINGS	1,567,111	1,961,003	11,426	
JOHNSON				
LARAMIE	37,819,145	49,366,530	803,682	24,564
LINCOLN	4,120,975	4,897,479	122,894	429,252
NATRONA	3,449,159	15,916,313		
NIOBRARA	748,351	869,641		
PARK	7,651,523	10,191,546	96,980	
PLATTE	2,730,194	2,989,666	4,083	17,248
SHERIDAN	8,100,964	10,307,498	23,673	
SUBLETTE	2,180,587	2,863,777	11,592	21,043
SWEETWATER		19,090,557		
TETON	10,130,906	17,475,158		
UINTA	8,405,092	11,709,503	33,923	15,535
WASHAKIE	3,064,318	4,216,946	78,884	
WESTON	1,312,751	1,635,627	28,565	
Totals	**135,272,296**	**209,104,117**	**1,506,763**	**576,281**

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Improvements on Industrial Land	Total Industrial Land & Improvements	Total Real Property
ALBANY	694,168	732,393	69,246,861
BIG HORN	956,600	982,077	24,043,689
CAMPBELL			65,405,325
CARBON	1,756,215	1,875,745	39,185,065
CONVERSE	1,794,764	1,843,337	26,947,956
CROOK	570,144	603,352	14,192,853
FREMONT	208,651	251,432	65,381,450
GOSHEN	91,337	143,243	35,332,342
HOT SPRINGS	76,336	87,762	11,041,133
JOHNSON			25,253,255
LARAMIE	3,009,301	3,837,547	182,191,881
LINCOLN	358,999	911,145	32,883,096
NATRONA			151,792,603
NIOBRARA			7,803,333
PARK	1,012,730	1,109,710	63,473,905
PLATTE	188,666	209,997	21,688,505
SHERIDAN	193,810	217,483	53,918,707
SUBLETTE	32,961	65,596	23,474,817
SWEETWATER		869,239	75,489,707
TETON			95,222,729
UINTA	159,646	209,104	36,581,225
WASHAKIE	1,238,010	1,316,894	23,205,226
WESTON	267,904	296,469	12,144,053
Totals	12,610,242	15,562,525	1,155,899,716

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

	Construction Equipment **Construction	Construction Equipment ***Industrial	Farming Utensils-etc.*	Harvest Equipment	Tractors	Gas & Elec. Engines
ALBANY	334,622		39,795	87,138	125,557	1,097
BIG HORN	264,631		159,700	162,556	268,192	
CAMPBELL	1,506,834		101,479	145,474	394,915	1,581
CARBON	642,315	3,360	120,475	186,530	288,660	
CONVERSE	852,907		68,006	134,820	235,309	1,119
CROOK	198,364	537,543	181,099	219,148	499,157	215
FREMONT	518,782		103,361	502,144	519,204	
GOSHEN	283,661		239,748	400,359	802,300	
HOT SPRINGS	157,220		70,436	45,982	84,397	
JOHNSON	730,829		201,777	564,143	725,745	6,169
LARAMIE	459,101		279,307	308,486	597,963	370
LINCOLN	258,280			125,205	181,377	
NATRONA	1,119,226		78,754	18,833	408,936	2,000
NIOBRARA	160,645		158,852	122,205	197,298	85
PARK	906,583		249,815	431,200	602,334	
PLATTE	168,767	4,528	249,716	137,304	431,344	2,438
SHERIDAN	475,594	1,139,896	105,875	97,639	183,144	
SUBLETTE	167,019		35,364	138,613	188,246	2,487
SWEETWATER	1,052,056	216,917	28,072	36,268	49,458	600
TETON	275,928		97,772	23,581	313,095	23,079
UINTA	936,845	7,053	16,704	112,040	198,684	
WASHAKIE	237,438		72,283	298,468	449,060	
WESTON	283,657		65,150	71,750	161,391	1,172
Totals	11,991,304	1,909,297	2,723,540	4,369,886	7,905,766	42,412

* This includes wagons, vehicles, and machinery

** Assessed at 9 1/2%

*** Assessed at 11 1/2%

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

County	Saddles/ Harness	Mechanics Tools, Shop Equip. **Commercial	Mechanics Tools, Shop Equip. ***Industrial	Sprinkler Irrigation	Cable TV Systems	Airplanes
ALBANY	21,714	84,476	16,721	4,392	42,502	305,736
BIG HORN	23,039	67,263			5,590	167,448
CAMPBELL		703,146	55,298	75	134,113	148,231
CARBON	13,260	100,235	15,350	16,750	63,410	47,675
CONVERSE	6,719	49,440		8,197	53,677	40,194
CROOK	8,024	9,284	68		5,639	472
FREMONT	39,903		263,834		99,075	191,088
GOSHEN	200	52,852	853		7,003	6,270
HOT SPRINGS		59,137		11,856	8,196	20,545
JOHNSON	107,020	35,608	61,300		88,205	
LARAMIE	4,087	435,647			90,770	202,716
LINCOLN	9,882				63,670	
NATRONA	4,032	3,910,025			135,660	458,742
NIOBRARA	5,945	10,225			7,905	28,223
PARK	15,780	92,984			32,965	125,747
PLATTE	1,618	19,344	959		18,316	9,432
SHERIDAN	755	25,099			1,037	310,923
SUBLETTE	26,380	65,593		300	64,675	
SWEETWATER	1,687	676,730	287,097	17,192	58,172	58,282
TETON	41,958	173,371			54,973	406,274
UINTA	6,500	470,392			136,631	9,339
WASHAKIE		53,981			10,987	101,947
WESTON	7,938	65,930			13,790	59,738
Totals	346,441	7,160,762	701,480	58,762	1,196,961	2,699,022

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

County	Libraries Private/Law **Commercial	Libraries Private/Law ***Industrial	Mining Machinery	Boats	Furniture & Fixtures **Commercial	Furniture & Fixtures ***Industrial
ALBANY	7,896		98,698		2,022,356	
BIG HORN	4,440		2,521		353,124	
CAMPBELL	3,696		59,225,438		2,463,777	1,195,903
CARBON	2,350		6,045,435		1,091,110	129,090
CONVERSE	2,099				453,108	313,544
CROOK	1,861			158	154,581	7,859
FREMONT	7,102		3,302	17	2,822,385	792,301
GOSHEN	2,485				727,617	23,930
HOT SPRINGS	513				307,210	
JOHNSON	9,623		10,920		968,120	
LARAMIE	22,175				7,459,272	396,375
LINCOLN	621		5.465,451	166	1,161,282	104,305
NATRONA	23,420				6,318,370	
NIOBRARA	1,900				182,059	
PARK	3,681	6,900		3,602	1,763,493	601,250
PLATTE	1,206				375,092	50,876
SHERIDAN	9,922		92,427		1,756,977	
SUBLETTE	1,104			2,285	269,075	
SWEETWATER	12,980			1,997	1,881,943	321,818
TETON	5,621			65,181	3,627,411	
UINTA	2,339		48,449		1,461,045	
WASHAKIE	6,871				614,516	
WESTON	628				353,001	
Totals	134,533	6,900	70,992,641	73,406	38,586,924	3,937,251

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 1990

County	Transportable Homes **Commercial	Transportable Homes ***Industrial	Billiard, Pool & Bowling Equipment	Cinema and Theater Equip.	Sugar Refineries	Coal Plants
ALBANY	778,283		18,251	3,580		
BIG HORN	890,949		8,962	5,042	536,034	
CAMPBELL	2,524,352		51,221	24,824		29,727,944
CARBON	1,017,670	805	12,285	5,000		
CONVERSE	1,108,502		4,630	1,785		3,594,190
CROOK	892,016		1,174			
FREMONT	2,594,453		4,378	19,541		
GOSHEN	1,168,399			5,955	2,759,298	
HOT SPRINGS	426,383		3,916	2,298		165,135
JOHNSON	766,191		7,274	853		
LARAMIE	3,934,096		40,786	27,868		
LINCOLN	1,255,395		595			598,704
NATRONA	1,709,950		45,002	14,458		
NIOBRARA	81,451		950	1,500		
PARK	798,355		24,069	1,345		
PLATTE	1,163,529	1,586		5,001		
SHERIDAN	1,389,982					
SUBLETTE	482,602	7,196		3,090		
SWEETWATER	2,274,629		8,308	15,562		23,001,871
TETON	830,396		16,812	6,817		
UINTA	2,045,168		52,944	8,052		
WASHAKIE	932,367		908	7,873	10,571	
WESTON	1,205,198		8,992	2,424		
Totals	**30,270,316**	**9,587**	**311,457**	**162,868**	**3,305,903**	**57,087,844**

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Pipelines		Radio		Telephone/	
	Gas	Liquid	Telephone	Railroads	Telegraph	Airlines
ALBANY	3,397,555	225,080	2,521	6,089,557	3,782,980	35,172
BIG HORN	517,132	777,437	6,616	2,386,437	643,130	
CAMPBELL	177,589	2,538,020	34,663	7,685,296	2,453,693	72,959
CARBON	6,841,484	1,240,410	834	6,477,385	3,907,614	
CONVERSE	712,139	2,097,132	513	9,410,019	1,176,826	
CROOK	16,254	526,391	2,887	1,249,947	481,987	
FREMONT	1,350,960	937,960	17,766	1,569,223	3,146,762	77,989
GOSHEN		868,126		5,964,633	685,730	
HOT SPRINGS	216,620	981,233		956,146	335,625	
JOHNSON	195,172	959,479	5,273		696,809	
LARAMIE	1,199,594	1,455,826	13,949	9,324,748	9,613,255	128,423
LINCOLN	6,850,738	266,231	1,719	3,005,855	1,390,254	
NATRONA	347,213	2,930,343	45,569	3,611,784	7,946,031	322,560
NIOBRARA		952,888		4,354,085	223,182	
PARK	904,910	1,369,162	3,529	1,281,740	1,667,936	78,252
PLATTE		2,116,781		3,546,447	1,542,049	
SHERIDAN	39,279	115,304	44,320	4,178,329	1,657,667	59,360
SUBLETTE	1,794,203	78,553	678		423,533	
SWEETWATER	19,421,488	2,895,310	39,461	10,503,593	6,445,707	74,274
TETON			6,999		1,324,000	455,020
UINTA	9,163,760	2,271,380	812	4,446,441	3,313,210	
WASHAKIE	530,559	950,490	58,237	876,913	577,664	6,731
WESTON	12,106	816,666		2,916,106	485,889	
TOTAL	**53,688,755**	**27,370,202**	**286,346**	**89,834,684**	**53,921,533**	**1,310,740**

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Electrics			
	Municipal	REA	Private Gas	Minerals
ALBANY		234,725	1,354,998	2,809,171
BIG HORN	54,233	245,140	757,360	64,314,878
CAMPBELL	1,022,350	2,328,766	16,785,560	1,231,796,265
CARBON		496,096	2,620,461	198,218,921
CONVERSE		273,911	19,712,899	148,007,166
CROOK		897,237	466,109	76,287,391
FREMONT		1,355,089	2,846,765	130,588,559
GOSHEN	376,097	1,144,785	98,042	267,552
HOT SPRINGS		551,351	802,866	94,448,503
JOHNSON		212,738	1,028,284	43,705,883
LARAMIE	86,865	2,396,795	3,364,694	9,124,609
LINCOLN		844,838	16,350,250	136,237,867
NATRONA		267,395	6,823,978	130,005,707
NIOBRARA	74,775	112,173	20,610	15,843,479
PARK	610,093	435,115	2,048,247	258,692,938
PLATTE	151,296	58,998,197	204,340	618,098
SHERIDAN		122,439	1,473,063	3,952,365
SUBLETTE		70,077	1,649,070	127,608,651
SWEETWATER		112,921	59,371,147	669,060,757
TETON		2,271,472	39,455	365,932
UINTA		224,629	3,088,727	371,784,079
WASHAKIE		67,847	958,222	28,887,021
WESTON		426,815	1,257,252	30,188,524
TOTAL	**2,375,709**	**74,090,551**	**143,122,399**	**3,772,814,316**

*Individual mineral valuations are detailed in the Mineral Division Section of this report.

TOTAL LOCAL & STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	State Board of Equalization			Total Assessment	Total Assessment	Total Assessment
	Total 1990	Total 1989	'89 vs '90	1990	1989	'89 vs '90
ALBANY	17,931,759	16,484,883	1,446,876	94,174,318	95,711,859	-1,537,541
BIG HORN	69,702,363	58,209,147	11,493,216	100,881,084	89,081,468	11,799,616
CAMPBELL	1,264,895,161	1,149,585,533	115,309,628	1,450,317,676	1,331,547,651	118,770,025
CARBON	219,803,205	233,329,750	-13,526,545	279,614,150	296,304,950	-16,690,800
CONVERSE	181,390,605	173,532,620	7,857,985	225,451,570	219,392,376	6,059,194
CROOK	79,928,203	68,439,387	11,488,816	100,476,480	89,612,045	10,864,435
FREMONT	141,891,073	118,914,078	22,976,995	223,877,798	201,828,393	22,049,405
GOSHEN	9,404,965	8,549,536	855,429	52,329,782	49,872,814	2,456,968
HOT SPRINGS	98,292,344	87,145,385	11,146,959	112,746,565	102,056,517	10,690,048
JOHNSON	46,803,638	42,104,144	4,699,494	81,971,496	77,075,998	4,895,498
LARAMIE	36,708,758	36,006,220	702,538	245,853,310	242,407,631	3,445,679
LINCOLN	164,947,752	171,847,833	-6,900,081	283,622,439	282,637,084	985,355
NATRONA	152,300,580	136,273,530	16,027,050	336,531,070	334,127,760	2,403,310
NIOBRARA	21,581,192	16,780,106	4,801,086	31,187,724	27,458,447	3,729,277
PARK	267,091,922	240,516,752	26,575,170	349,228,297	324,602,933	24,625,364
PLATTE	67,177,208	68,044,386	-867,178	91,566,785	93,435,013	-1,868,228
SHERIDAN	11,642,126	34,135,432	-22,493,306	71,456,756	95,018,536	-23,561,780
SUBLETTE	131,624,765	79,871,630	51,753,135	198,335,636	145,323,076	53,012,560
SWEETWATER	767,924,658	696,747,603	71,177,055	992,534,100	934,106,551	58,427,549
TETON	4,462,878	4,352,350	110,528	106,288,721	90,308,009	15,980,712
UINTA	394,293,038	361,874,886	32,418,152	526,855,777	491,313,428	35,542,349
WASHAKIE	32,913,684	28,584,680	4,329,004	62,671,812	59,253,997	3,417,815
WESTON	36,103,358	34,982,055	1,121,303	56,457,705	57,209,820	-752,115
TOTAL	**4,218,815,235**	**3,866,311,926**	**352,503,309**	**6,074,431,051**	**5,729,686,356**	**344,744,695**

MOTOR VEHICLE AND TRAILER VALUATION

	1989 Gross Valuation	Gross Valuation As of July 1, 1990	Valuation of Property Omitted on 1989 Omitted Tax Roll
ALBANY	49,360,934	52,508,048	168,534
BIG HORN	19,995,420	24,307,946	0
CAMPBELL	78,696,321	81,632,784	46,971,668
CARBON	37,978,877	40,913,330	9,316,330
CONVERSE	24,850,100	26,834,433	567,647
CROOK	12,582,291	12,794,553	797,513
FREMONT	68,342,521	77,252,612	1,784,857
GOSHEN	26,203,642	27,349,512	7,104
HOT SPRINGS	12,483,297	13,398,573	3,175,840
JOHNSON	16,718,239	17,303,500	300,047
LARAMIE	137,194,051	143,737,135	72,343
LINCOLN	29,192,090	32,128,131	28,720,214
NATRONA	132,039,427	146,229,169	1,200,467
NIOBRARA	6,207,019	6,080,185	1,393,736
PARK	51,956,612	53,005,235	-9,792
PLATTE	18,973,061	20,355,393	34,388
SHERIDAN	48,056,842	52,683,927	0
SUBLETTE	17,319,959	19,379,184	1,737,009
SWEETWATER	107,924,971	79,693,939	54,900,053
TETON	71,675,351	41,309,472	509,844
UINTA	41,214,707	48,428,985	-1,421,351
WASHAKIE	20,422,253	21,080,840	115,943
WESTON	18,092,080	10,375,980	1,801,403
TOTALS	1,047,480,065	1,048,782,866	152,143,797

TAXES LEVIED FOR THE YEAR 1990

	Taxable Valuation	State Gen. Fund Mills Amount	St. Foundation Program 12.00 - Mills Amount	County Road Purpose Levy * Mills	County Road Purpose Levy * Amount
ALBANY	94,174,318	NONE	1,130,092		
BIG HORN	100,881,084	NONE	1,210,573		
CAMPBELL	1,450,317,676	NONE	17,403,812		
CARBON	279,614,150	NONE	3,355,370		
CONVERSE	225,451,570	NONE	2,705,419		
CROOK	100,476,480	NONE	1,205,718		
FREMONT	223,877,798	NONE	2,686,534		
GOSHEN	52,329,782	NONE	627,957		
HOT SPRINGS	112,746,565	NONE	1,352,959	3.495	394,049
JOHNSON	81,971,496	NONE	983,658		
LARAMIE	245,853,310	NONE	2,950,240		
LINCOLN	283,622,439	NONE	3,403,469		
NATRONA	336,531,070	NONE	4,038,373		
NIOBRARA	31,187,724	NONE	374,253		
PARK	349,228,297	NONE	4,190,740		
PLATTE	91,566,785	NONE	1,098,801		
SHERIDAN	71,456,756	NONE	857,481		
SUBLETTE	198,335,636	NONE	2,380,028	2.870	569,223
SWEETWATER	992,534,100	NONE	11,910,409	1.906	1,891,140
TETON	106,288,721	NONE	1,275,465		
UINTA	526,855,777	NONE	6,322,270		
WASHAKIE	62,671,812	NONE	752,062		
WESTON	56,457,705	NONE	677,492		
TOTALS	6,074,431,051		72,893,175		2,854,412

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1990

	Other County General Fund Levy*		County Hospital Operation*		County Library Operation*		County Fair Operation*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY	9.280	873,938			2.000	188,349	0.720	67,805
BIG HORN	9.689	977,437			1.639	161,611	0.709	71,525
CAMPBELL	8.556	12,408,918			0.861	1,257,425	0.104	150,833
CARBON	8.395	2,347,361	1.900	531,267	0.950	265,633	0.342	95,628
CONVERSE	7.947	1,791,664	1.330	299,851	1.035	233,342		
CROOK	8.856	889,820	1.178	118,361	1.025	102,988	0.522	52,449
FREMONT	7.710	1,726,098			2.230	499,247	0.650	145,521
GOSHEN	9.875	516,756			1.322	69,180	0.803	42,021
HOT SPRINGS	3.610	407,016	1.379	155,479	1.282	144,541	0.766	86,363
JOHNSON	8.520	698,397	0.672	55,085	1.429	117,137	0.539	44,183
LARAMIE	9.500	2,335,606			2.000	491,707	0.500	122,927
LINCOLN	8.167	2,316,344			1.252	355,095	0.412	116,852
NATRONA	7.610	2,561,001			1.570	528,354	0.710	238,937
NIOBRARA	10.285	320,765			1.089	33,963	0.621	19,368
PARK	9.627	3,362,021			1.441	503,238	0.491	171,471
PLATTE	7.270	665,690	1.311	120,044	2.578	236,059	0.841	77,008
SHERIDAN	6.225	444,819	1.483	105,970	3.401	243,024	0.778	55,593
SUBLETTE	6.099	1,209,649			1.000	198,336	0.229	45,419
SWEETWATER	4.460	4,427,332	0.400	397,014	1.962	1,947,351	1.236	1,226,772
TETON	6.000	637,732			2.200	233,835	0.900	95,660
UINTA	10.817	5,698,999			0.987	520,007	0.196	103,264
WASHAKIE	6.767	424,100	1.424	89,245	1.816	113,812	1.493	93,569
WESTON	7.138	402,995	2.125	119,972	1.805	101,906	0.932	52,619
TOTALS		**47,444,458**		**1,992,288**		**8,546,140**		**3,175,787**

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1990

	County Museum Operation*		County Public Assistance and Social Services*		County Airport Operation*		County Civil Defense*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY								
BIG HORN								
CAMPBELL	0.023	34,808			0.218	316,169		
CARBON	0.114	31,876						
CONVERSE					0.260	58,617		
CROOK	0.400	40,191						
FREMONT	0.500	111,939						
GOSHEN								
HOT SPRINGS	0.452	50,961			0.513	57,839	0.073	8,230
JOHNSON	0.040	3,279						
LARAMIE								
LINCOLN								
NATRONA					0.630	212,015		
NIOBRARA								
PARK	0.191	66,703						
PLATTE								
SHERIDAN					0.113	8,075		
SUBLETTE	0.134	26,577			0.063	12,495		
SWEETWATER	0.087	86,350	0.630	625,296				
TETON								
UINTA								
WASHAKIE	0.500	31,336						
WESTON								
TOTALS		**484,020**		**625,296**		**665,210**		**8,230**

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1990

	County Building Fund *		County Sponsored Recreation System*		County Public Health Purposes*		County Fire Protection*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY								
BIG HORN								
CAMPBELL			0.886	1,284,981	0.244	353,878	0.241	349,527
CARBON			0.239	66,828				
CONVERSE			0.287	64,705	0.551	124,224	0.590	123,641
CROOK			0.019	1,909				
FREMONT			0.160	35,820			0.750	118,164
GOSHEN								
HOT SPRINGS					0.430	48,481		
JOHNSON							0.800	57,765
LARAMIE								
LINCOLN								
NATRONA			0.620	208,649	0.860	289,417		
NIOBRARA								
PARK			0.250	87,307				
PLATTE								
SHERIDAN								
SUBLETTE			0.221	43,832			0.729	139,385
SWEETWATER			0.602	597,506				
TETON							0.900	64,331
UINTA								
WASHAKIE								
WESTON								
TOTALS				2,391,537		816,000		852,813

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1990

	County Bond Redemption*		County Bond Interest*		Special Weed & Pest Levies		Special County Fire District Taxes
	Mills	Amount	Mills	Amount	Mills	Amount	
ALBANY					1.000	94,174	92,796
BIG HORN					1.000	100,881	138,904
CAMPBELL					0.023	33,357	
CARBON					1.000	279,614	
CONVERSE					0.999	225,226	
CROOK					2.000	200,952	
FREMONT					1.880	420,890	137,618
GOSHEN					2.000	104,660	105,993
HOT SPRINGS					2.000	225,493	
JOHNSON					2.000	163,942	
LARAMIE					1.000	245,853	243,265
LINCOLN					0.754	213,851	416,285
NATRONA					0.710	238,937	9,135
NIOBRARA					2.000	62,376	83,254
PARK					0.427	149,120	867,632
PLATTE					1.900	173,977	68,601
SHERIDAN					2.000	142,914	49,400
SUBLETTE					0.605	119,993	
SWEETWATER					0.180	178,656	100,260
TETON					1.000	106,289	18,821
UINTA					0.270	142,251	
WASHAKIE	2.688	168,462	1.048	65,680	0.483	30,270	174,413
WESTON	7.263	410,052	0.264	14,905	1.683	95,018	
TOTALS		**578,514**		**80,585**		**3,748,694**	**2,506,377**

* Within the County Fund 12.000 Mill Limit

TAXES LEVIED FOR THE YEAR 1990

	Other Special District Tax	County	School District Bond & Interest Tax	Other School District Taxes	Municipal Tax	Total Tax
ALBANY	383,798	ALO	1,219,558	3,013,578	448,301	7,512,389
BIG HORN	1,099,791	ACEJ	468,316	3,164,736	169,568	7,563,342
CAMPBELL	4,858,078	ACGHI		47,860,484	380,729	86,692,999
CARBON	360,183	CDEFJK	2,504,787	9,374,412	334,904	19,547,863
CONVERSE	256,433	ACL	446,915	7,778,080	146,338	14,254,455
CROOK				3,717,630	54,033	6,384,051
FREMONT	918,480	CEGJL	722,543	8,461,113	429,978	16,413,945
GOSHEN	32,416	CG	476,551	2,014,118	119,731	4,109,383
HOT SPRINGS	21,065	CG		3,777,010	59,649	6,789,135
JOHNSON	64,897	CL	254,112	2,623,087	82,772	5,148,314
LARAMIE	325,001	GHJL	833,600	10,524,395	1,248,115	19,320,709
LINCOLN	1,811,213	ACEG	1,944,515	9,393,251	123,274	20,094,149
NATRONA	234,932	GO	1,581,696	12,619,915	1,089,811	23,851,172
NIOBRARA	124,751	AL	248,754	966,819	27,492	2,261,795
PARK	2,572,683	ACE	88,031	12,842,302	187,390	25,088,638
PLATTE	95,805	CE	65,410	3,013,223	95,913	5,710,531
SHERIDAN	58,989	E	466,178	2,579,307	294,203	5,305,953
SUBLETTE	510,887	CHK	1,249,305	6,217,404	97,866	12,820,399
SWEETWATER	2,465,881	AGJ	1,556,329	44,010,965	622,393	72,043,654
TETON	396,075	AGH	403,897	3,507,528		6,739,633
UINTA	693,383	CEFGL	4,651,613	17,607,653	245,388	35,984,828
WASHAKIE	231,369	CEGJ	388,018	1,942,826	83,319	4,588,481
WESTON	12,921	J		1,834,844	65,444	3,788,168
TOTALS	**17,529,031**		**19,570,128**	**218,844,680**	**6,406,611**	**412,013,986**

SPECIAL DISTRICTS

A - Hospital	E - Recreation	I - Weed/Pest	M -Sanitary/Improvement
B - Fire	F - Water Conservancy	J - Solid Waste	N - Flood Control
C - Cemetry	G - Water & Sewer	K - Rural Health Care	O -Downtown Development
D - Museum	H - Improvement/Service	L - Soil Conservation	

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1990

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Afton	4,261,686	None	13.585	AI	57,895	49.351	210,318	8.000	34,093	70.936	302,306
Albin	300,017	None	19.500	BIJL	5,850	54.060	16,219	5.000	1,500	78.560	23,569
Alpine	745,273	None	14.071	ACI	10,487	49.351	36,780	8.000	5,962	71.422	53,229
Baggs	516,569	None	16.600	CDEFIJ	8,575	53.900	27,843	14.880	7,687	85.380	44,105
Bairoil	949,730	None	11.463	I	10,887	64.858	61,598	8.000	7,598	84.321	80,083
Bar Nunn	1,234,638	None	20.710	GI	25,569	54.200	66,917	8.000	9,877	82.910	102,363
Basin	2,392,845	None	17.000	AEI	40,678	43.000	102,892	30.781	73,655	90.781	217,225
Big Piney	1,339,787	None	14.231	CIK	19,067	55.165	73,909			69.396	92,976
Buffalo	9,764,693	None	14.658	CI	143,131	47.100	459,917	8.000	78,118	69.758	681,166
Burlington	255,208	None	22.000	ABCI	5,615	43.000	10,974	5.000	1,276	70.000	17,865
Burns	667,773	None	19.500	BIJL	13,022	54.060	36,100	5.000	3,339	78.560	52,461
Byron	690,947	None	23.445	ACI	16,199	43.000	29,711	8.000	5,528	74.445	51,438
Casper	125,453,460	None	12.710	I	1,594,513	54.200	6,799,578	8.000	1,003,628	74.910	9,397,719
Cheyenne	153,688,185	None	13.500	IL	2,074,790	58.590	9,004,591	8.000	1,229,505	80.090	12,308,887
Chugwater	566,906	None	19.900	BCEI	11,281	45.000	25,511	8.000	4,535	72.900	41,327
Clearmont	237,959	None	14.000	I	3,331	59.500	14,159	8.000	1,904	81.500	19,394
Cody	26,190,607	None	19.293	ABCEI	505,295	48.500	1,270,244	5.002	131,005	72.795	1,906,544
Cokeville	980,863	None	21.662	BCI	21,247	49.351	48,407	8.000	7,847	79.013	77,501
Cowley	709,631	None	26.415	ACEI	18,745	43.000	30,514	28.244	20,042	97.659	69,301
Dayton	1,047,140	None	14.000	I	14,660	51.607	54,040	8.000	8,377	73.607	77,077
Deaver	232,821	None	23.687	ACI	5,515	43.000	10,011	8.000	1,863	74.687	17,389
Diamondville	2,094,728	None	18.128	ABCI	37,973	52.292	109,538	6.497	13,609	76.917	161,120
Dixon	104,610	None	17.640	CDEFI	1,845	53.900	5,638	8.000	837	79.540	8,320
Douglas	11,274,790	None	13.094	IL	147,632	50.287	566,975	8.000	90,198	71.380	804,805
Dubois	2,755,688	None	18.980	CEIJ	52,303	48.520	133,706	21.290	58,669	88.790	244,678
E. Thermopolis	220,494	None	14.009	CI	3,089	45.500	10,032	8.000	1,764	67.509	14,885
Edgerton	423,375	None	12.710	I	5,381	54.200	22,947	8.000	3,387	74.910	31,715
Elk Mt.	287,185	None	13.940	EI	4,003	56.000	16,082	8.000	2,297	77.940	22,382
Encampment	1,015,299	None	13.940	EI	14,153	56.000	56,857	9.500	9,645	79.440	80,655
Evanston	25,948,270	None	13.460	EIL	349,264	54.090	1,403,542	8.000	207,586	75.550	1,960,392
Evansville	3,022,484	None	24.210	GI	73,174	54.200	163,819	8.000	24,180	86.410	261,173
Frannie (B/H)	196,593	None	23.687	ACI	4,657	43.000	8,453	8.000	1,573	74.687	14,683

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1990

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Frannie (Prk)	53,529	None	29.311	ACEI	1,569	48.000	2,569	8.000	428	85.311	4,566
Ft. Laramie	456,339	None	15.323	CI	6,992	59.707	27,247	8.000	3,651	83.030	37,890
Gillette	46,504,384	None	14.324	ACI	666,129	44.500	2,069,445	7.759	360,828	66.583	3,096,402
Glendo	522,067	None	14.900	EI	7,779	45.000	23,493	8.000	4,177	67.900	35,449
Glenrock	4,023,386	None	16.662	ACIL	67,038	46.500	187,087	12.852	51,708	76.014	305,833
Granger	391,292	None	14.463	AI	5,659	59.115	23,131	27.755	10,860	101.333	39,650
Greybull	3,683,346	None	20.000	ACEI	73,667	51.250	188,771	8.000	29,467	79.250	291,905
Green River	23,416,070	None	14.463	AI	338,666	59.115	1,384,241	8.900	208,403	82.478	1,931,310
Guernsey	2,161,112	None	14.900	EI	32,201	51.250	110,757	8.000	17,289	74.150	160,247
Hanna	2,144,365	None	13.940	EI	29,892	56.000	120,084	9.180	19,685	79.120	169,661
Hartville	116,159	None	14.900	EI	1,731	51.250	5,953	8.000	929	74.150	8,613
Hudson	628,058	None	18.400	EIJL	11,556	61.470	38,607	8.000	5,024	87.870	55,187
Hulett	631,914	None	14.000	I	8,847	49.000	30,964	8.000	5,055	71.000	44,866
Jackson	28,535,956	None	14.000	AI	399,503	48.800	1,392,555			62.800	1,792,058
Kaycee	646,403	None	14.870	CIL	9,612	47.100	30,446	7.200	4,654	69.170	44,712
Kemmerer	7,057,050	None	18.128	ABCI	127,930	52.292	369,027	6.497	45,850	76.917	542,807
Kirby	113,336	None	14.009	CI	1,588	45.500	5,157			59.509	6,745
LaBarge	1,161,279	None	16.625	ACI	19,306	55.544	64,502	8.000	9,290	80.169	93,098
LaGrange	284,468	None	14.982	CI	4,262	59.707	16,985	3.500	996	78.189	22,243
Lander	15,571,564	None	18.400	EIJL	286,517	61.470	957,184	10.300	160,388	90.170	1,404,089
Laramie	53,618,243	None	16.500	AIL	884,701	56.950	3,053,559	8.000	428,946	81.450	4,367,206
Laramie/DDA	1,806,260	None	16.500	AILO	29,803	56.950	102,867	8.000	14,450	81.450	147,120
Lingle	1,230,033	None	14.000	I	17,220	59.707	73,442	8.000	9,840	81.707	100,502
Lost Springs	38,147	None	13.094	IL	499	50.287	1,918			63.381	2,417
Lovell	4,330,684	None	25.471	ACEI	110,307	52.739	228,396	8.000	34,645	86.210	373,348
Lusk	3,245,973	None	17.995	AIL	58,411	50.976	165,467	8.000	25,968	76.971	249,846
Lyman	2,768,351	None	13.240	FIL	36,653	60.060	166,267	8.000	22,067	81.300	224,987
Manderson	189,912	None	17.000	AEI	3,229	43.000	8,166	8.000	1,519	68.000	12,914
Manville	190,529	None	17.995	AIL	3,429	50.976	9,712	8.000	1,524	76.971	14,665
Marbleton	1,785,665	None	14.231	CIK	25,412	55.165	98,506	18.922	33,788	88.318	157,706
Medicine Bow	682,312	None	15.940	EIK	10,876	56.000	38,209	8.000	5,458	79.940	54,543
Meeteetse	699,765	None	17.042	ABCEI	11,925	48.000	33,589	7.282	5,096	72.324	50,610

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1990

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Midwest	1,520,426	None	12.710	I	19,325	54.200	82,407	8.000	12,163	74.910	113,895
Mills	4,572,017	None	12.710	I	58,110	54.200	247,803	8.000	36,576	74.910	342,489
Moorcroft	2,784,200	None	14.000	I	38,979	49.000	136,426	8.000	22,274	71.000	197,679
Mountain View	1,966,812	None	15.289	CFIL	30,071	53.500	105,224	8.000	15,735	76.789	151,030
Newcastle	6,116,922	None	21.210	I	129,740	45.000	275,261	8.000	48,935	74.210	453,936
Opal	234,462	None	18.128	ABCI	4,250	52.292	12,260	6.497	1,523	76.917	18,033
Pavillion	204,790	None	17.990	CEIJ	3,684	52.100	10,670	8.000	1,638	78.090	15,992
Pine Bluffs	2,754,253	None	19.500	BIJL	53,708	54.060	148,895	5.000	13,771	78.560	216,374
Pine Haven	592,159	None	14.000	I	8,290	49.000	29,016	8.000	4,737	71.000	42,043
Pinedale	4,009,649	None	16.950	CIK	67,964	46.703	187,263	15.981	64,078	79.634	319,305
Powell	9,883,526	None	32.311	ABCEI	319,347	50.000	494,176	5.146	50,861	87.457	864,384
Ranchester	1,123,946	None	14.000	I	15,735	51.607	58,003	8.000	8,992	73.607	82,730
Rawlins	19,273,624	None	13.940	EI	268,674	53.900	1,038,848	11.000	212,010	78.840	1,519,532
Riverside	159,283	None	13.940	EI	2,220	56.000	8,920	8.000	1,274	77.940	12,414
Riverton	23,475,870	None	20.990	BCEIJ	492,759	50.020	1,174,263	8.260	193,910	79.270	1,860,932
Rock River	613,063	None	16.500	AIL	10,116	56.950	34,914	8.000	4,905	81.450	49,935
Rock Springs	48,438,126	None	14.962	IJ	724,731	56.458	2,734,720	8.000	387,505	79.420	3,846,956
Rolling Hills	553,976	None	16.662	ACIL	9,230	46.500	25,760	8.000	4,432	71.162	39,422
S. Superior	324,808	None	14.962	IJ	4,860	56.458	18,338	8.000	2,598	79.420	25,796
Saratoga	4,652,064	None	16.940	CEI	78,806	56.000	260,516	8.000	37,217	80.940	376,539
Sheridan	34,366,270	None	15.000	EI	515,494	54.900	1,886,708	8.000	274,930	77.900	2,677,132
Shoshoni	1,293,594	None	17.400	EIJ	22,509	50.430	65,236	8.000	10,349	75.830	98,094
Sinclair	4,849,215	None	13.940	EI	67,598	53.900	261,373	8.000	38,794	75.840	367,765
Sundance	2,745,868	None	14.000	EI	38,442	49.000	134,548	8.000	21,967	71.000	194,957
Ten Sleep	642,442	None	19.769	CIJ	12,700	50.813	32,644	8.000	5,140	78.582	50,484
Thayne	637,471	None	15.626	ACI	9,961	49.351	31,460	8.000	5,100	72.977	46,521
Thermopolis	7,235,594	None	14.009	CI	101,363	45.500	329,220	8.000	57,885	67.509	488,468
Torrington	12,964,305	None	14.542	IL	188,527	59.707	774,060	8.000	103,714	82.249	1,066,301
Upton	2,063,578	None	21.210	I	43,768	43.000	88,734	8.000	16,509	72.210	149,011
Van Tassell	25,608	None	17.995	AIL	461	50.976	1,305			68.971	1,766
Wamsutter	678,685	None	11.463	I	7,780	56.458	38,317	8.000	5,429	75.921	51,526
Wheatland	8,622,900	None	14.900	EI	128,481	45.000	388,031	8.000	68,983	67.900	585,495
Worland	15,635,812	None	23.219	BEIJ	363,048	48.880	764,278	5.000	78,179	77.099	1,205,505

CITY & TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1990

	Municipal Valuation	State Mill Levy	County Tax Levy			School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
			Mills	Spec. Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Wright	2,564,885	None	54.489	ACGI	139,758	44.500	114,137	7.759	19,901	106.748	273,796
Yoder	191,293	None	14.000	I	2,678	59.707	11,422	8.000	1,530	81.707	15,630
Totals	**816,029,701**				**12,575,902**		**43,921,281**		**6,406,611**		**62,903,794**

SPECIAL DISTRICTS

A -Hospital
B -Fire
C -Cemetery
D -Museum
E -Recreation
F -Water Conservancy
G -Water & Sewer
H -Improvement/Service
I -Weed/Pest
J -Solid Waste
K -Rural Health Care
L -Soil Conservation
M -Sanitary/Improvement
N -Flood Control
O -Downtown Development

PRIVATE RAILROAD CARS - 1990

Valuation and Taxes

COUNTY	VALUATION	TAXES
ALBANY	560,824	37,065
BIG HORN	366,508	24,224
CAMPBELL	1,111,018	73,428
CARBON	599,050	39,592
CONVERSE	1,480,440	97,844
CROOK	173,482	11,467
FREMONT	232,170	15,344
GOSHEN	703,560	46,499
HOT SPRINGS	146,845	9,706
JOHNSON		
LARAMIE	1,012,232	66,899
LINCOLN	285,790	18,889
NATRONA	567,643	37,516
NIOBRARA	447,653	29,586
PARK	230,577	15,240
PLATTE	512,967	33,903
SHERIDAN	521,659	34,477
SUBLETTE		
SWEETWATER	979,199	64,716
TETON		
UINTA	423,501	27,990
WASHAKIE	134,676	8,902
WESTON	372,738	24,635
TOTAL	$10,862,532	$717,922

TAXES LEVIED FOR ALL PURPOSES 1990

	State General Fund	Foundation Program Fund	County Taxes	District Taxes	School Taxes	Special Municipal Taxes	Total Taxes
ALBANY	NONE	1,130,092	1,130,092	570,768	4,233,136	448,301	7,512,389
BIG HORN	NONE	1,210,573	1,210,573	1,339,576	3,633,052	169,568	7,563,342
CAMPBELL	NONE	17,403,812	16,156,539	4,891,435	47,860,484	380,729	86,692,999
CARBON	NONE	3,355,370	3,338,593	639,797	11,879,199	334,904	19,547,863
CONVERSE	NONE	2,705,419	2,696,044	481,659	8,224,995	146,338	14,254,455
CROOK	NONE	1,205,718	1,205,718	200,952	3,717,630	54,033	6,384,051
FREMONT	NONE	2,686,534	2,636,789	1,476,988	9,183,656	429,978	16,413,945
GOSHEN	NONE	627,957	627,957	243,069	2,490,669	119,731	4,109,383
HOT SPRINGS	NONE	1,352,959	1,352,959	246,558	3,777,010	59,649	6,789,135
JOHNSON	NONE	983,658	975,846	228,839	2,877,199	82,772	5,148,314
LARAMIE	NONE	2,950,240	2,950,240	814,119	11,357,995	1,248,115	19,320,709
LINCOLN	NONE	3,403,469	2,788,291	2,441,349	11,337,766	123,274	20,094,149
NATRONA	NONE	4,038,373	4,038,373	483,004	14,201,611	1,089,811	23,851,172
NIOBRARA	NONE	374,253	374,096	270,381	1,215,573	27,492	2,261,795
PARK	NONE	4,190,740	4,190,740	3,589,435	12,930,333	187,390	25,088,638
PLATTE	NONE	1,098,801	1,098,801	338,383	3,078,633	95,913	5,710,531
SHERIDAN	NONE	857,481	857,481	251,303	3,045,485	294,203	5,305,953
SUBLETTE	NONE	2,380,028	2,244,916	630,880	7,466,709	97,866	12,820,399
SWEETWATER	NONE	11,910,409	11,198,761	2,744,797	45,567,294	622,393	72,043,654
TETON	NONE	1,275,465	1,031,558	521,185	3,911,425		6,739,633
UINTA	NONE	6,322,270	6,322,270	835,634	22,259,266	245,388	35,984,828
WASHAKIE	NONE	752,062	986,204	436,052	2,330,844	83,319	4,588,481
WESTON	NONE	677,492	1,102,449	107,939	1,834,844	65,444	3,788,168
TOTALS		**72,893,175**	**70,515,290**	**23,784,102**	**238,414,808**	**6,406,611**	**412,013,986**

MISCELLANEOUS TAX INFORMATION FOR THE YEAR 1990

Total Taxable Valuation of the State	$6,074,431,051
Total Taxes Levied Collectible	412,013,986
Average Tax Levy for All Purposes (Not including Municipal Levies)	66.709
Average Tax Levy for Municipalities (All Purposes)	77.085
State Tax Levy (General Fund)	-0- Mills
Foundation Program Fund Levy	12.000 Mills
County Tax Levy (Average)	11.609 Mills
Special District Tax Levies (Average)	3.915 Mills
School Tax Levy (Average)	39.185 Mills
Municipal Tax Levy (Average	7.851 Mills
Proportion of State Taxes to Total Taxes	0.000%
Proportion of County Taxes to Total Taxes	17.131%
Proportion of Special District Taxes to Total Taxes	5.778%
Proportion of School District Taxes to Total Taxes	75.535%
Proportion of Municipal Taxes to Total Taxes	1.556%
Total	100.000%
Taxes Under State Control (General Fund)	0.000%
Taxes Under Local Control	82.291%
Foundation Program Fund	17.709%
Total	100.000%

PROPORTIONATE TAXABLE VALUATION OF VARIOUS CLASSES OF PROPERTY FOR THE TAX YEAR 1990

1.	Oil Production	27.288%
2.	Coal	19.052%
3.	Natural Gas Production	12.696%
4.	Town Lots and Improvements	12.426%
5.	Electric Utilities (Private, REA, Municipal)	3.615%
6.	Gas and Carbon Plants	3.524%
7.	Commercial Land and Improvements	3.442%
8.	Ag./Rural Land and Improvements	2.904%
9.	Trona	2.479%
10.	Manufacturing and Industrial Plants	2.098%
11.	Railroads	1.479%
12.	Pipelines (Liquid & Natural Gas)	1.334%
13.	Oil & Gas Well Supplies, Equip., Tanks,	1.264%
14.	Mining Machinery	1.169%
15.	Coal Plants	0.940%
16.	Telephone and Telegraph - State Assessed	0.888%
17.	Commercial Furniture and Fixtures	0.700%
18.	Transportable Homes	0.498%
19.	All Other Minerals	0.303%
20.	Uranium Production	0.292%
21.	Oil Refineries	0.265%
22.	Industrial Land and Improvements	0.256%
23.	Construction Equipment	0.229%
24.	All Other Personal Property	0.149%
25.	Oil Rigs, Drilling Equipment, Casing, etc.	0.145%
26.	Tractors	0.130%
27.	Mechanics Tools and Shop Equipment	0.129%
28.	Harvest Equipment	0.072%
29.	Sugar Refineries	0.054%
30.	Farming Utensils, etc.	0.045%
31.	Airplanes	0.044%
32.	Sawmills	0.022%
33.	Airlines	0.022%
34.	Cable TV Systems	0.020%
35.	Saddles and Harness	0.006%
36.	Billiard, Pool & Bowling Equipment	0.005%
37.	Radio-Telephone	0.005%
38.	Cinema and Theater Equipment	0.003%
39.	Libraries - Private and Law	0.002%
40.	Telephone and Telegraph-Locally Assessed	0.002%
41.	Boats	0.001%
42.	Sprinkler Irrigation Systems	0.001%
43.	Gas and Electric Engines	0.001%
		100.00%

PROPORTION OF ALL TAXES CONTRIBUTED BY EACH COUNTY
FOR THE YEAR - 1990

1.	CAMPBELL	21.06%
2.	SWEETWATER	17.50%
3.	UINTA	8.74%
4.	PARK	5.97%
5.	NATRONA	5.79%
6.	LINCOLN	4.88%
7.	CARBON	4.75%
8.	LARAMIE	4.70%
9.	FREMONT	3.99%
10.	CONVERSE	3.46%
11.	SUBLETTE	3.11%
12.	BIG HORN	1.84%
13.	ALBANY	1.83%
14	HOT SPRINGS	1.65%
15.	TETON	1.64%
16.	CROOK	1.55%
17.	PLATTE	1.39%
18.	SHERIDAN	1.32%
19.	JOHNSON	1.25%
20.	WASHAKIE	1.11%
21.	GOSHEN	1.00%
22.	WESTON	0.92%
23.	NIOBRARA	0.55%
		100.00%

PROPORTION OF TAXABLE VALUATION CONTRIBUTED BY EACH COUNTY
FOR THE YEAR - 1990

1.	CAMPBELL	23.88%
2.	SWEETWATER	16.34%
3.	UINTA	8.67%
4.	PARK	5.75%
5.	NATRONA	5.54%
6.	LINCOLN	4.67%
7.	CARBON	4.60%
8.	LARAMIE	4.05%
9.	CONVERSE	3.71%
10.	FREMONT	3.69%
11.	SUBLETTE	3.27%
12.	HOT SPRINGS	1.86%
13.	TETON	1.75%
14.	BIG HORN	1.66%
15.	CROOK	1.65%
16.	ALBANY	1.55%
17.	PLATTE	1.51%
18.	JOHNSON	1.35%
19.	SHERIDAN	1.18%
20.	WASHAKIE	1.03%
21.	WESTON	0.92%
22.	GOSHEN	0.86%
23.	NIOBRARA	0.51%
		100.00%

VETERAN EXEMPTION VALUATIONS AND BENEFITS GRANTED FOR THE YEAR 1990

	Real - Personal Property		Motor Vehicle and Trailer		Total Ta Benefits Grante
County	Valuation	Taxes	Valuation	License Fees	
ALBANY	228,270	18,462.83	247,325	7,449.75	25,912.5
BIG HORN	148,704	12,180.95	141,711	4,251.33	16,432.2
CAMPBELL	53,745	3,660.43	138,327	4,149.81	7,810.2
CARBON	114,170	8,831.74	216,849	6,505.47	15,337.2
CONVERSE	81,420	5,670.58	93,136	2,794.08	8,464.6
CROOK	58,778	4,022.01	55,424	1,659.50	5,681.5
FREMONT	308,837	24,985.15	510,786	15,323.58	40,308.7
GOSHEN	203,341	16,405.07	163,376	4,901.28	21,306.3
HOT SPRINGS	102,812	6,775.62	38,544	1,156.32	7,931.9
JOHNSON	132,226	8,876.30	104,161	3,124.83	12,001.1
LARAMIE	582,412	46,436.36	624,026	18,720.78	65,157.1
LINCOLN	82,969	5,993.77	121,125	3,633.75	9,627.5
NATRONA	496,659	36,837.78	641,725	19,251.75	56,089.5
NIOBRARA	57,298	4,365.62	22,315	669.45	5,035.0
PARK	204,157	15,775.96	232,587	6,977.61	22,753.5
PLATTE	128,311	8,641.50	89,012	2,670.36	11,311.8
SHERIDAN	475,007	35,971.48	306,372	9,191.16	45,162.6
SUBLETTE	36,638	2,516.91	30,728	921.84	3,438.7
SWEETWATER	261,685	20,857.24	239,694	7,190.82	28,048.0
TETON	30,789	1,917.62	70,144	2,104.32	4,021.9
UINTA	114,192	8,553.10	93,238	2,800.24	11,353.3
WASHAKIE	101,955	7,774.26	142,221	4,266.63	12,040.8
WESTON	98,498	7,096.29	79,842	2,395.26	9,491.5
TOTALS	4,102,873	312,608.57	4,402,668	132,109.92	444,718.4

YEAR	WYOMING STATE MILL LEVIES SINCE 1945	WYOMING TAXABLE VALUATION SINCE 1945
1945	2.0 Mills	385,121,780
1946	2.0 Mills	391,148,250
1947	2.0 Mills	419,233,592
1948	2.0 Mills	473,634,188
1949	2.0 Mills	569,622,969
1950	1.5 Mills	569,839,878
1951	1.5 Mills	614,276,404
1952	1.5 Mills	663,646,878
1953	1.5 Mills	678,024,017
1954	1.5 Mills	727,785,042
1955	1.5 Mills	768,622,575
1956	1.5 Mills	800,699,925
1957	1.5 Mills	829,645,683
1958	1.0 Mills	880,619,828
1959	1.0 Mills	915,793,603
1960	1.0 Mills	963,565,481
1961	1.0 Mills	1,010,061,420
1962	1.0 Mills	1,046,266,060
1963	1.0 Mills	1,089,966,805
1964	1.0 Mills	1,122,980,309
1965	1.0 Mills	1,148,549,913
1966	1.0 Mills	1,168,236,819
1967	2.5 Mills	1,170,865,252
1968	2.0 Mills	1,181,169,448
1969	1.5 Mills	1,236,958,572
1970	None	1,317,876,063
1971	None	1,384,453,940
1972	None	1,435,955,661
1973	None	1,486,086,553
1974	None	1,708,945,746
1975	None	2,168,456,373
1976	None	2,489,382,482
1977	None	2,804,216,938
1978	None	3,251,778,281
1979	None	3,702,626,530
1980	None	4,515,133,799
1981	None	6,176,290,777
1982	None	8,107,583,148
1983	None	7,936,540,710
1984	None	7,945,490,912
1985	None	8,389,156,815
1986	None	7,830,714,977
1987	None	5,972,690,122
1988	None	5,894,142,398
1989	None	5,729,686,356
1990	None	6,074,431,051

AD VALOREM TAXES LEVIED SINCE 1950 — WYOMING

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1950	854,760	5,131,540	43,744	12,423,504	1,828,971	20,282,519
1951	921,414	5,363,362	42,544	13,253,266	1,903,567	21,484,153
1952	995,471	5,538,113	57,406	14,622,911	1,903,373	23,117,274
1953	1,017,035	6,212,424	180,146	15,633,392	2,080,438	25,123,435
1954	1,091,678	6,263,289	125,514	17,125,928	2,083,435	26,689,844
1955	1,152,934	7,005,730	267,437	18,492,271	2,305,312	29,223,684
1956	1,201,050	7,142,025	260,686	19,664,493	2,293,841	30,562,095
1957	1,244,468	7,492,106	415,860	21,519,680	2,623,381	33,295,495
1958	880,620	8,015,636	393,474	23,289,675	2,594,398	35,173,803
1959	915,793	8,726,304	397,477	26,250,551	2,583,799	38,873,924
1960	963,565	8,701,557	466,177	29,049,040	2,629,283	41,809,622
1961	1,010,061	9,270,241	601,768	30,835,400	2,715,469	44,432,939
1962	1,046,266	9,756,625	715,285	33,085,830	2,814,471	47,418,477
1963	1,089,965	10,638,530	677,799	34,673,718	3,103,325	50,183,337
1964	1,122,981	10,706,769	890,314	37,204,421	3,232,129	53,156,614
1965	1,148,551	11,442,079	995,317	38,758,869	3,178,283	55,523,099
1966	1,168,237	11,280,975	919,192	40,862,467	3,151,311	57,382,182
1967	2,927,163	11,734,782	1,131,159	45,538,786	3,552,116	64,784,006
1968	2,362,337	11,692,107	1,253,249	49,641,718	3,173,887	68,123,298
1969	1,855,438	12,629,357	1,415,164	55,067,293	3,303,065	74,270,317
1970	None	13,397,336	1,724,859	59,892,482	3,258,763	78,273,440
1971	None	14,044,345	1,861,143	64,595,494	3,317,388	83,818,370
1972	None	15,071,008	2,147,068	68,297,268	3,277,412	88,792,756
1973	None	15,788,644	2,032,623	72,787,731	3,141,527	93,750,525
1974	None	19,338,778	2,510,767	81,817,966	3,270,915	106,938,426
1975	None	24,091,368	3,441,977	99,969,410	3,580,135	131,082,890
1976	None	28,578,062	4,208,939	119,694,563	4,199,200	156,680,764
1977	None	31,142,489	5,932,108	141,919,850	4,202,155	183,196,602
1978	None	36,504,254	9,101,004	164,859,368	4,286,034	214,750,660
1979	None	43,193,181	10,544,591	190,363,624	4,683,895	248,785,291
1980	None	52,070,694	11,159,036	230,012,808	5,172,668	298,415,206
1981	None	74,155,321	16,290,741	302,100,366	5,474,432	398,020,860
1982	None	86,927,788	29,043,552	402,913,443	5,947,945	524,832,728
1983	None	100,771,128	33,984,592	401,729,274	7,098,004	543,582,998
1984	None	98,489,102	29,182,520	408,208,573	7,779,672	543,659,867
1985	None	99,014,833	26,029,742	432,913,694	7,781,788	565,740,057
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,659
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	69,347,458	21,379,719	299,969,575	7,000,142	397,696,894
1989	None	67,172,304	21,957,619	292,195,376	6,665,561	387,990,860
1990	None	70,515,290	23,784,102	311,307,983	6,406,611	412,013,986

EXPENDITURE OF PROPERTY TAX DOLLARS

CITY

School	69.34%
County	20.28%
Municipal	10.38%
State	0.00%
	100.00%

COUNTY

School	76.63%
County	17.62%
Special District	5.75%
State	0.00%
	100.00%

BENEFICIARIES OF PROPERTY TAX COLLECTIONS

Schools	57.59%
County	17.31%
Foundation Program	17.72%
Special Districts	5.66%
Municipalities	1.72%
State	0.00%
	100.00%

COUNTY VALUATIONS AND CLASSIFICATIONS 1990

County	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles As of July 1, 1989	Private Railroad Car Valuation	Total Gross Valuation
ALBANY	FIRST	94,174,318	52,508,048	560,824	147,243,190
BIG HORN	FIRST	100,881,084	24,307,946	366,508	125,555,538
CAMPBELL	FIRST	1,450,317,676	81,632,784	1,111,018	1,533,061,478
CARBON	FIRST	279,614,150	40,913,330	599,050	321,126,530
CONVERSE	FIRST	225,451,570	26,834,433	1,480,440	253,766,443
CROOK	FIRST	100,476,480	12,794,553	173,482	113,444,515
FREMONT	FIRST	223,877,798	77,252,612	232,170	301,362,580
GOSHEN	FIRST	52,329,782	27,349,512	703,560	80,382,854
HOT SPRINGS	FIRST	112,746,565	13,398,573	146,845	126,291,983
JOHNSON	FIRST	81,971,496	17,303,500	0	99,274,996
LARAMIE	FIRST	245,853,310	143,737,135	1,012,232	390,602,677
LINCOLN	FIRST	283,622,439	32,128,131	285,790	316,036,360
NATRONA	FIRST	336,531,070	146,229,169	567,643	483,327,882
NIOBRARA	FIRST	31,187,724	6,080,185	447,653	37,715,562
PARK	FIRST	349,228,297	53,005,235	230,577	402,464,109
PLATTE	FIRST	91,566,785	20,355,393	512,967	112,435,145
SHERIDAN	FIRST	71,456,756	52,683,927	521,659	124,662,342
SUBLETTE	FIRST	198,335,636	19,379,184	0	217,714,820
SWEETWATER	FIRST	992,534,100	79,693,939	979,199	1,073,207,238
TETON	FIRST	106,288,721	41,309,472	0	147,598,193
UINTA	FIRST	526,855,777	48,428,985	423,501	575,708,263
WASHAKIE	FIRST	62,671,812	21,080,840	134,676	83,887,328
WESTON	FIRST	56,457,705	10,375,980	372,738	67,206,423
TOTALS		**6,074,431,051**	**1,048,782,866**	**10,862,532**	**7,134,076,449**

Mineral Tax Section

VALUATION OF MINERAL PRODUCTION

Mineral valuation for 1990 is based on 1989 production. The number of companies and the total valuation for 1990 is as follows:

Number of Producers	Mineral Type	Assessed Value
570	Oil	$1,657,596,044
372	Natural Gas	771,209,008
24	Coal	1,157,292,224
7	Bentonite	10,179,606
74	Sand & Gravel	2,242,364
5	Trona	150,600,216
4	Uranium	17,740,552
16	All Other Minerals	8,196,666
		* $3,772,814,316

* Total Assessed Value certified to the counties as of the first Monday in July.

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Bentonite Production		Clay Production		Coal Production	
	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY						
BIG HORN	957,790	3,445,058				
CAMPBELL					143,944,898	776,834,554
CARBON					2,736,272	32,488,747
CONVERSE					6,116,368	24,178,459
CROOK	905,101	4,960,148				
FREMONT						
GOSHEN						
HOT SPRINGS	1,257	5,265			52,149	633,132
JOHNSON	155,112	1,008,601				
LARAMIE						
LINCOLN					4,776,375	87,857,696
NATRONA	12,398	81,586				
NIOBRARA						
PARK	1,851	7,428				
PLATTE						
SHERIDAN					111,293	1,551,907
SUBLETTE						
SWEETWATER					11,758,163	209,524,666
TETON						
UINTA			23,579	50,592		
WASHAKIE	36,482	83,818				
WESTON	141,261	587,702				
Totals	2,211,252	10,179,606	23,579	50,592	169,495,518	1,133,069,161

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Coal Undgrd. Production		Decorative Stone Production		Feldspar Production	
	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY						
BIG HORN						
CAMPBELL						
CARBON	1,543,051	24,223,063				
CONVERSE						
CROOK						
FREMONT						
GOSHEN						
HOT SPRINGS						
JOHNSON						
LARAMIE						
LINCOLN						
NATRONA					2,035	45,428
NIOBRARA						
PARK						
PLATTE			61,405	414,591		
SHERIDAN						
SUBLETTE						
SWEETWATER						
TETON						
UINTA						
WASHAKIE						
WESTON						
Totals	1,543,051	24,223,063	61,405	414,591	2,035	45,428

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Gold Production		Granite Ballast Production		Gypsum Production	
	Units (oz.)	Valuation	Tons	Valuation	Tons	Valuation
ALBANY					22,228	122,989
BIG HORN					228,813	1,183,263
CAMPBELL						
CARBON						
CONVERSE						
CROOK						
FREMONT	17	5,602				
GOSHEN						
HOT SPRINGS						
JOHNSON						
LARAMIE			1,353,871	1,790,516		
LINCOLN						
NATRONA						
NIOBRARA						
PARK					148,253	870,791
PLATTE						
SHERIDAN						
SUBLETTE						
SWEETWATER						
TETON						
UINTA						
WASHAKIE						
WESTON						
Totals	17	5,602	1,353,871	1,790,516	399,294	2,177,043

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Leonardite Production		Limestone Production		Natural Gas Production		
	Tons	Valuation	Tons	Valuation	Gross (MCF's)	Net	Valuation
ALBANY			353,623	1,016,314			
BIG HORN					2,698,313	2,374,029	3,367,096
CAMPBELL					21,628,079	19,836,778	26,106,590
CARBON					42,818,973	40,550,983	88,376,373
CONVERSE	38,871	329,831			22,402,870	18,348,585	18,615,537
CROOK			27,319	37,489	134,643	121,570	74,789
FREMONT					40,698,326	37,123,681	74,898,411
GOSHEN			45,459	49,470			
HOT SPRINGS					239,175	216,969	699,797
JOHNSON					1,316,530	1,173,611	1,601,332
LARAMIE					100,974	93,721	65,107
LINCOLN					34,167,455	30,814,135	39,599,866
NATRONA					8,387,126	7,500,893	19,521,256
NIOBRARA					724,505	653,487	828,323
PARK					7,483,108	6,907,406	10,476,015
PLATTE							
SHERIDAN							
SUBLETTE					164,166,733	157,496,744	108,242,786
SWEETWATER					118,699,418	107,808,383	184,231,443
TETON							
UINTA					195,386,141	186,097,544	188,799,075
WASHAKIE					3,023,510	2,910,640	2,844,834
WESTON					1,622,663	1,472,979	2,860,378
Totals	38,871	329,831	426,401	1,103,273	665,698,542	621,502,138	771,209,008

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Crude Oil Production *			Sand/Gravel Production		Shale Production	
	Gross (Barrels)	Net	Valuation	Tons	Valuation	Tons	Valuation
ALBANY	101,210	95,109	1,621,388	30,243	48,480		
BIG HORN	3,960,337	3,751,252	56,265,155	40,702	54,306		
CAMPBELL	26,985,804	25,461,488	428,844,703	5	7	3,213	6,410
CARBON	3,110,362	3,043,052	44,236,572	6,933	7,115		
CONVERSE	5,801,678	5,303,473	97,323,719	33,422	40,312		
CROOK	5,001,494	4,702,150	71,209,617	5,348	5,348		
FREMONT	4,111,251	3,469,465	55,600,876	93,263	81,186		
GOSHEN	9,946	9,935	179,119	38,553	38,963		
HOT SPRINGS	7,400,244	6,683,978	93,077,391	22,849	32,918		
JOHNSON	2,574,386	2,324,334	39,688,254	46,250	56,192		
LARAMIE	391,441	375,811	6,929,428	291,361	339,558		
LINCOLN	556,531	495,384	8,734,111	39,817	46,194		
NATRONA	6,617,485	6,244,638	109,881,562	365,310	468,697		
NIOBRARA	910,732	838,504	15,012,962	2,152	2,152	24	42
PARK	18,074,235	16,954,945	247,176,755	168,508	161,949		
PLATTE				211,234	203,507		
SHERIDAN	132,087	126,735	2,335,292	42,079	65,166		
SUBLETTE	1,119,967	986,238	19,358,349	8,155	7,516		
SWEETWATER	7,238,237	6,839,260	124,597,170	106,842	107,262		
TETON				207,952	365,932		
UINTA	10,290,346	9,593,687	182,862,832	44,507	71,580		
WASHAKIE	1,827,328	1,641,984	25,920,875	32,795	37,494		
WESTON	1,525,480	1,412,960	26,739,914	476	530		
Totals	107,740,581	100,354,382	1,657,596,044	1,838,756	2,242,364	3,237	6,452

* Includes Stripper Oil

STATE ASSESSED VALUATIONS FOR THE YEAR 1990

	Scoria Production		Sodium Sulphate Production		Trona Production		Uranium Production	
	Tons	Valuation	Tons	Valuation	Tons	Valuation	Tons	Valuation
ALBANY								
BIG HORN								
CAMPBELL	2,012	4,001						
CARBON	5,820	19,795					466,641	8,876,256
CONVERSE							765,164	7,519,308
CROOK								
FREMONT							238	2,484
GOSHEN								
HOT SPRINGS								
JOHNSON							308,369	1,351,504
LARAMIE								
LINCOLN								
NATRONA			1,847	7,178				
NIOBRARA								
PARK								
PLATTE								
SHERIDAN								
SUBLETTE								
SWEETWATER					16,212,715	150,600,216		
TETON								
UINTA								
WASHAKIE								
WESTON								
Totals	7,832	23,796	1,847	7,178	16,212,715	150,600,216	1,540,412	17,749,552

WYOMING MINERALS FOR 1990

TAXABLE PRODUCTION, VALUATION AND TAXES, BASED ON 1989 PRODUCTION

Mineral	Total Units of Taxable Valuation	Average Total Assessed Valuation	Assessed Valuation Per Unit	Average Tax Levy (Mills)	Estimated Ad Valorem Tax Levied	Average Tax Per Unit	Severance Tax Rate %	Estimated Severance Tax Collectible	Sev. Tax Per Unit
Bentonite	2,211,252	10,179,606	4.60	65.925	671,091	0.3035	2.00	203,592	0.0921
Clay	23,579	50,592	2.15	67.540	3,417	0.1449	2.00	1,012	0.0429
Coal	169,495,518	1,133,069,161	6.68	62.931	71,305,175	0.4207	8.50	96,310,879	0.5682
Coal (undgrd)	1,543,051	24,223,063	15.70	69.940	1,694,161	1.0979	5.25	1,271,711	0.8242
Decorative Stone	61,405	414,591	6.75	59.900	24,834	0.4044	2.00	8,292	0.1350
Feldspar	2,035	45,428	22.32	66.919	3,040	1.4939	2.00	909	0.4465
Gold *	17	5,602	329.53	79.793	447	26.2941	2.00	112	6.5906
Granite Ballast	1,353,871	1,790,516	1.32	72.090	129,078	0.0953	2.00	35,810	0.0265
Gypsum	399,294	2,177,043	5.45	69.992	152,376	0.3816	2.00	43,541	0.1090
Leonardite	38,871	329,831	8.49	63.163	20,833	0.5360	2.00	6,597	0.1697
Limestone	426,401	1,103,273	2.59	73.241	80,805	0.1895	2.00	22,065	0.0517
Natural Gas	665,698,542	771,209,008	1.16	67.636	52,161,492	0.0784	6.00	46,272,540	0.0695
Oil-Crude #	101,067,299	1,549,010,807	15.33	65.775	101,886,186	1.0081	6.00	92,940,648	0.9196
Oil-Stripper #	6,673,282	108,585,237	16.27	65.775	7,142,194	1.0703	4.00	4,343,409	0.6509
Sand & Gravel	1,838,756	2,242,364	1.22	68.694	154,037	0.0838	2.00	44,847	0.0244
Scoria	7,832	23,796	3.04	66.608	1,585	0.2024	2.00	476	0.0608
Shale	3,237	6,452	1.99	59.361	383	0.1183	2.00	129	0.0399
Sodium Sulphate	1,847	7,178	3.89	66.871	480	0.2599	2.00	144	0.0777
Trona	16,212,715	150,600,216	9.29	73.578	11,080,863	0.6835	5.50	8,283,012	0.5109
Uranium	1,540,412	17,740,552	11.52	66.518	1,180,066	0.7661	4.00	709,622	0.4607
Totals		3,772,814,316			247,692,543			250,499,347	

*Taxable units in ounces
#Taxable units are prior to deductions for Federal, State, Tribal royalties, and any other allowable exemptions.
#Taxable units for Crude and Stripper (combined) is 103,900,175 barrels.

Revenue and Taxation Division

SALES AND USE TAX

WYOMING STATUTE -
Sales: W.S. 39-6-401 - 39-6-417
Use: W.S. 39-6-501 - 39-6-604

RATE - 3% sales and use tax. Counties may levy up to 2% in additional sales and use tax upon voter approval.

SALES TAX COLLECTION

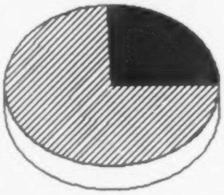
Fiscal Year	Collections
1984	$184,978,986.75
1985	191,177,520.61
1986	184,009,345.67
1987	157,680,413.41
1988	160,750,797.17
1989	162,444,943.97
1990	173,132,126.09

USE TAX COLLECTION

Fiscal Year	Collections
1984	$29,672,055.56
1985	30,294,926.67
1986	44,538,890.66
1987	27,076,924.05
1988	24,546,755.44
1989	26,368,919.78
1990	29,926,093.50

DISTRIBUTION

Effective July 1, 1989 until June 30, 1991, 63 1/3% to the State General Fund and 36 2/3% (less administrative costs) to the cities, towns and counties. Previously, 2/3 to State General Fund, 1/3 (less administrative costs) to cities, towns and counties. Based on the actual sales and use tax collection in each county and the relationship of urban population to the total population in each according to the last federal census.



SALES TAX DISTRIBUTION - General Fund

Fiscal Year	Distributions
1984	$106,835,315.80
1985	110,608,152.08
1986	106,955,342.50
1987	90,335,828.41
1988	91,802,096.84
1989	87,574,595.68
1990	88,599,879.87

USE TAX DISTRIBUTION - General Fund

Fiscal Year	Distributions
1984	$16,809,032.84
1985	16,690,258.78
1986	24,169,796.41
1987	14,861,198.30
1988	13,420,894.48
1989	14,041,008.25
1990	15,375,661.49

COLLECTION OF USE TAXES AS A DIRECT RESULT OF REPORTS FURNISHED BY VARIOUS PORTS OF ENTRY

PORT OF ENTRY	FY-87/88	FY-88/89	FY-89/90
Alpine	$ 11,546.04	$ 12,714.42	$ 17,349.44
Baggs	88.53	.00	237.44
Cheyenne I-25	11,086.33	5,911.26	8,029.24
Cheyenne I-80	.00	1,843.80	3,867.31
Cheyenne U.S. 85	897.48	80.00	514.47
Casper	3,419.54	3,389.59	3,168.44
Laramie	648.25	1,524.33	905.24
Lusk	178.00	279.28	2,709.44
Torrington	7,368.71	3,372.01	10,723.18
Gillette	.00	86.20	203.96
Newcastle	301.64	722.50	795.43
Sheridan	6,514.23	5,503.22	5,925.25
Sundance	.00	957.80	1,578.94
Frannie	13,385.74	19,292.34	18,547.70
Evanston	9,225.64	795.16	113.52
Kemmerer	578.68	548.03	258.07
	$ 65,238.87	**$ 57,019.94**	**$ 74,927.07**

BANKRUPTCIES

Below is a summary of bankruptcies (sales tax claims) completed for the period July 1, 1980 through June 30, 1990.

	Filed	Total Recovered thru June 30, 1990
July 1, 1980 - June 30, 1981 71 count - FY-1981	$ 236,649.40	$ 86,600.08
July 1, 1981 - June 30, 1982 60 count - FY-1982	134,840.07	43,547.20
July 1, 1982 - June 30, 1983 127 count - FY-1983	805,842.41	135,294.32
July 1, 1983 - June 30, 1984 130 count - FY-1984	808,245.08	148,171.94
July 1, 1984 - June 30, 1985 115 count - FY-1985	402,595.68	35,129.25
July 1, 1985 - June 30, 1986 125 count - FY-1986	331,886.30	64,942.41
July 1, 1986 - June 30, 1987 171 count - FY-1987	509,786.65	33,316.15
July 1, 1987 - June 30, 1988 57 count - FY-1988	139,509.81	11,210.05
July 1, 1988 - June 30, 1989 81 count - FY-1989	227,625.55	8,386.88
July 1, 1989 - June 30, 1990 65 count - FY-1990	$ 141,569.91	$ 4,060.27
1002 Total Claims	**$3,738,550.86**	**$570,658.55**

DEPARTMENT OF REVENUE AND TAXATION
SALES AND USE TAX DIVISION

STATEMENT OF NET COLLECTIONS OF TAX, FEES, PENALTY AND INTEREST BY COUNTY
JULY 1, 1989 THROUGH JUNE 30, 1990
* COUNTIES IMPOSING ADDITIONAL 1% OPTION SALES TAX

COUNTY	COUNTY NO.	PENALTY & INTEREST	SALES TAX	USE TAX	CAPITAL FAC. SALES TAX	CAPITAL FAC. USE TAX	TOTAL TAX
Natrona *	01	107,702.95	29,234,315.26	1,816,129.62			31,158,397.83
Laramie *	02	66,202.52	21,525,664.03	2,243,704.73	6,119.49	1,953.11	23,843,363.88
Sheridan *	03	25,938.98	7,234,402.04	465,592.10	1,121,909.45	78,820.00	8,926,662.57
Sweetwater *	04	230,015.84	17,582,537.98	4,549,364.92			22,376,543.09
Albany *	05	24,322.64	7,704,679.41	616,533.78	1,028,393.99	92,735.59	9,466,650.41
Carbon *	06	243,727.25	5,106,055.61	1,598,208.71			6,948,041.57
Goshen	07	10,675.52	2,192,842.78	415,469.69	561,694.55	104,815.78	3,285,498.32
Platte*	08	5,836.52	1,672,695.78	881,033.36			2,559,415.66
Big Horn	09	6,442.41	1,754,890.51	296,611.26			2,057,944.18
Fremont	10	24,742.01	7,191,351.57	412,181.54			7,628,300.12
Park	11	25,784.36	7,101,756.97	817,701.07			7,945,262.56
Lincoln *	12	40,656.73	3,045,577.14	1,109,407.56			4,195,641.43
Converse *	13	13,757.93	2,654,805.83	1,454,672.34			4,123,236.10
Niobrara *	14	1,860.01	528,960.20	52,813.21	109,915.27	15,524.02	709,072.71
Hot Springs *	15	2,840.22	1,641,716.29	106,979.32			1,751,536.16
Johnson *	16	5,680.90	1,708,427.95	151,036.49			1,865,145.34
Campbell *	17	36,400.47	15,536,571.63	4,634,553.76	40.00		20,208,890.90
Crook *	18	10,150.10	1,180,585.55	298,497.86			1,489,258.51
Uinta *	19	47,456.47	6,038,949.90	1,607,539.84			7,693,946.21
Washakie	20	5,949.29	2,226,095.26	214,423.63			2,446,468.18
Weston *	21	3,475.22	1,858,697.26	395,798.14			2,258,020.62
Teton *	22	40,646.12	12,082,447.21	926,380.52	1,187,228.65	115,249.51	14,351,802.01
Sublette	23	52,195.84	1,229,227.30	305,124.69			1,586,297.83
Out-of-State	24	51,554.22	15,098,872.63	4,556,335.36			19,707,012.21
		1,084,014.52	173,132,126.09	29,926,093.50	4,015,301.40	409,098.01	208,582,408.40
Consolidated	25	6,221.08					6,221.08
TOTALS		1,090,235.60	173,132,126.09	29,926,093.50	4,015,301.40	409,098.01	208,588,629.48

THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

COUNTY	REPORTING SCHEDULE	YEAR TO DATE	ACTIVE YEAR-END	CONSOLI-DATED ACCOUNTS	SUSPEND YTD	TRANSFER YTD	CANCEL YTD	CANCEL BOARD YEAR-TO-DATE
NATRONA (1)	Monthly	2,484	1,402	362	101	4	238	377
	Quarterly	1,580	1,167	34	4	4	241	130
LARAMIE (2)	Monthly	1,842	986	249	84	0	340	183
	Quarterly	1,721	1,356	31	3	1	230	100
SHERIDAN (3)	Monthly	916	497	124	43	1	159	91
	Quarterly	675	555	18	3	0	72	26
SWEETWATER (4)	Monthly	1,504	662	255	60	1	224	301
	Quarterly	901	605	31	5	1	145	114
ALBANY (5)	Monthly	866	506	121	23	2	118	96
	Quarterly	613	473	18	2	1	84	35
CARBON (6)	Monthly	871	424	145	28	1	109	164
	Quarterly	479	385	14	2	3	56	19
GOSHEN (7)	Monthly	441	239	70	20	0	78	34
	Quarterly	307	243	15	0	0	34	15
PLATTE (8)	Monthly	383	207	67	15	0	60	34
	Quarterly	309	246	9	2	1	36	15
BIG HORN (9)	Monthly	493	223	77	21	0	103	69
	Quarterly	354	300	7	2	1	24	20
FREMONT (10)	Monthly	1,243	717	177	41	0	141	167
	Quarterly	1,070	821	24	4	11	127	83
PARK (11)	Monthly	1,256	681	153	72	1	223	125
	Quarterly	786	633	16	3	2	84	48
LINCOLN (12)	Monthly	661	289	109	20	0	133	109
	Quarterly	495	383	19	2	1	46	44
CONVERSE (13)	Monthly	514	262	98	22	1	64	67
	Quarterly	363	259	9	3	1	69	22
NIOBRARA (14)	Monthly	191	78	55	8	0	24	26
	Quarterly	112	86	7	0	1	11	7

THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

COUNTY	REPORTING SCHEDULE	YEAR TO DATE	ACTIVE YEAR-END	CONSOLI-DATED ACCOUNTS	SUSPEND YTD	TRANSFER YTD	CANCEL YTD	CANCEL BOARD YEAR-TO-DATE
HOT SPRINGS (15)	Monthly	302	156	59	14	0	37	36
	Quarterly	121	94	4	0	1	17	5
JOHNSON (16)	Monthly	369	208	66	19	1	47	28
	Quarterly	214	188	6	1	1	15	3
CAMPBELL (17)	Monthly	1,217	637	196	55	0	154	175
	Quarterly	771	566	25	8	0	104	68
CROOK (18)	Monthly	307	165	58	15	0	42	27
	Quarterly	218	177	14	1	0	23	3
UINTA (19)	Monthly	895	371	198	29	0	89	208
	Quarterly	519	330	26	3	0	58	102
WASHAKIE (20)	Monthly	418	203	88	16	0	61	50
	Quarterly	241	183	8	1	1	31	17
WESTON (21)	Monthly	386	202	68	15	0	60	41
	Quarterly	261	208	9	2	0	33	9
TETON (22)	Monthly	1,365	708	107	44	1	361	142
	Quarterly	619	471	16	3	1	71	57
SUBLETTE (23)	Monthly	327	165	68	10	0	50	34
	Quarterly	252	195	10	4	1	29	13
OUT-OF-STATE (24)	Monthly	2,603	1953	199	87	0	202	162
	Quarterly	2,784	2366	29	11	1	210	167
CONSOLIDATED(25)	Monthly	629	548	0	10	0	38	33
	Quarterly	99	79	1	2	0	6	11
MONTHLY TOTAL		**22,483**	**12,489**	**3,169**	**872**	**13**	**3,155**	**2,779**
QUARTERLY TOTAL		**15,864**	**12,369**	**400**	**71**	**34**	**1,856**	**1,133**
STATUS TOTAL		**38,349**						

Consolidated Accounts - Those accounts that have been granted permission by the State Tax Commission to make consolidated returns for businesses operating at separate locations. Suspend - Vendors that are going out-of-business and are in the process of filing final returns. Cancel - Licenses cancelled at request of vendor, out of business. Cancel Board - Total number of vendors cancelled by action of the State Tax Commission. Transfer - Vendors transferring their same business to a different county.

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

Period of report based on the months the taxes were remitted to the Department. The actual distribution is paid the counties, towns and cities the month following receipt by the Department.

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
NATRONA (1)									
County	1,398,448.71	1,344,454.11		87,640.12	85,876.39		51,674.31	171,252.80	3,139,346.44
Casper	5,538,951.35	5,325,092.54		347,122.82	340,137.23		204,670.77	678,295.44	12,434,270.15
Edgerton	54,079.36	51,991.37		3,389.11	3,320.86		1,998.29	6,622.52	121,401.51
Evansville	247,546.58	237,988.83		15,513.60	15,201.35		9,147.13	30,314.36	555,711.85
Mills	226,981.18	218,217.41		14,224.79	13,938.45		8,387.22	27,795.94	509,544.99
Midwest	67,789.64	65,172.29		4,248.33	4,162.80		2,504.92	8,301.47	152,179.45
Bar Nunn	83,023.29	79,817.73		5,203.04	5,098.26		3,067.81	10,166.99	186,377.12
TOTAL	**7,616,820.11**	**7,322,734.28**		**477,341.81**	**467,735.34**		**281,450.45**	**932,749.52**	**17,098,831.51**
LARAMIE (2)									
County	1,519,031.30	1,512,278.58	6,204.79	158,834.90	158,066.63	1,864.38	56,258.45	185,087.51	3,597,626.54
Cheyenne	3,914,103.64	3,896,217.42		409,220.14	407,240.84		144,943.67	476,857.34	9,248,583.05
Burns	21,655.49	21,556.55		2,264.11	2,253.08		801.92	2,638.31	51,169.46
Albin	10,550.10	10,501.88		1,103.00	1,097.63		390.69	1,285.33	24,928.63
Pine Bluffs	87,177.48	86,779.08		9,114.43	9,070.30		3,228.28	10,620.88	205,990.45
TOTAL	**5,552,518.01**	**5,527,333.51**	**6,204.79**	**580,536.58**	**577,728.48**	**1,864.38**	**205,623.01**	**676,489.37**	**13,128,298.13**
SHERIDAN (3)									
County	625,183.58	613,321.29	1,106,358.34	40,373.69	40,002.40	77,752.49	28,357.87	93,081.05	2,624,430.71
Clearmont	14,242.73	13,972.48		919.80	911.27		646.03	2,120.54	32,812.85
Dayton	52,473.36	51,477.73		3,388.66	3,357.46		2,380.15	7,812.58	120,889.94
Ranchester	48,912.64	47,984.60		3,158.72	3,129.62		2,218.64	7,282.42	112,686.64
Sheridan	1,133,238.17	1,111,736.55		73,183.13	72,510.09		51,402.88	168,723.36	2,610,794.18
TOTAL	**1,874,050.48**	**1,838,492.65**	**1,106,358.34**	**121,024.00**	**119,910.84**	**77,752.49**	**85,005.57**	**279,019.95**	**5,501,614.32**
SWEETWATER (4)									
County	854,950.71	828,203.60		220,228.47	219,187.98		31,534.40	104,908.29	2,259,013.45
Granger	19,202.04	18,601.31		4,946.31	4,922.87		708.26	2,356.23	50,737.02
Green River	1,403,581.20	1,359,670.86		361,551.11	359,843.01		51,770.35	172,229.14	3,708,645.67
Rock Springs	2,132,346.17	2,065,636.81		549,275.07	546,680.10		78,650.49	261,653.64	5,634,242.28
Superior	64,006.90	62,004.47		16,487.66	16,409.71		2,360.86	7,854.11	169,123.71
Wamsutter	74,522.32	72,190.94		19,196.35	19,105.62		2,748.74	9,144.42	196,908.39
Bairoil	23,316.78	22,587.31		6,006.23	5,977.77		860.04	2,861.12	61,609.25
TOTAL	**4,571,926.12**	**4,428,895.30**		**1,177,691.20**	**1,172,127.06**		**168,633.14**	**561,006.95**	**12,080,279.77**

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
ALBANY (5)									
County	290,107.97	287,713.75	1,013,682.00	23,330.13	23,200.45	91,288.67	12,884.34	42,151.53	1,784,358.84
Laramie	1,671,203.62	1,657,412.55		134,395.75	133,649.03		74,221.98	242,819.41	3,913,702.34
Rock River	28,453.57	28,218.78	.	2,288.19	2,275.43	.	1,263.68	4,134.20	66,633.85
TOTAL	**1,989,765.16**	**1,973,345.08**	**1,013,682.00**	**160,014.07**	**159,124.91**	**91,288.67**	**88,370.00**	**289,105.14**	**5,764,695.03**
CARBON (6)									
County	156,045.25	155,255.66		49,225.63	49,237.11		5,584.74	19,182.11	434,530.50
Baggs	26,095.19	25,963.25		8,231.93	8,226.50		941.23	3,207.81	72,665.91
Elk Mountain	20,296.24	20,193.65		6,402.61	6,398.38		732.06	2,494.96	56,517.90
Dixon	4,876.32	4,851.68		1,538.24	1,537.24		175.90	599.45	13,578.83
Encampment	36,770.54	36,584.59		11,599.56	11,591.92		1,326.26	4,520.08	102,392.95
Hanna	137,724.88	137,028.55		43,446.30	43,417.92		4,967.60	16,930.11	383,515.36
Medicine Bow	57,330.41	57,040.56		18,085.28	18,073.46		2,067.85	7,047.47	159,645.03
Rawlins	695,082.56	691,568.24		219,268.61	219,125.73		25,070.92	85,444.47	1,935,560.53
Riverside	3,294.80	3,278.14		1,039.39	1,038.64		118.85	405.03	9,174.85
Saratoga	145,105.35	144,371.71		45,774.49	45,744.63		5,233.81	17,837.36	404,067.35
Sinclair	35,320.79	35,142.18		11,142.21	11,134.88		1,273.98	4,341.89	98,355.93
TOTAL	**1,317,942.33**	**1,311,278.21**		**415,754.25**	**415,526.41**		**47,493.20**	**162,010.74**	**3,670,005.14**
GOSHEN (7)									
County	355,695.53		551,703.33	67,376.22		102,854.07	16,523.72	53,901.51	1,148,054.38
Ft. Laramie	23,365.63			4,425.96			1,085.42	3,540.80	32,417.81
La Grange	15,234.99			2,885.85			707.74	2,308.71	21,137.29
Lingle	31,180.50			5,906.26			1,448.47	4,725.04	43,260.27
Torrington	356,721.37			67,570.58			16,571.35	54,057.03	494,920.33
Yoder	7,183.33		.	1,360.69		.	333.70	1,088.57	9,966.29
TOTAL	**789,381.35**		**551,703.33**	**149,525.56**		**102,854.07**	**36,670.40**	**119,621.66**	**1,749,756.37**
PLATTE (8)									
County	163,664.83	75,249.52		89,811.20	30,404.12		5,856.48	19,477.42	384,463.57
Chugwater	11,966.68	5,502.04		6,566.77	2,265.69		385.56	1,424.13	28,110.87
Guernsey	64,314.84	29,570.62		35,292.93	11,947.79		2,301.42	7,653.98	151,081.58
Wheatland	247,329.71	113,717.02		135,722.61	45,946.60		8,850.35	29,434.24	581,000.53
Glendo	15,582.17	7,164.35		8,550.77	2,894.69		557.59	1,854.40	36,603.97
Hartville	6,365.23	2,926.58		3,492.96	1,182.45		227.76	757.51	14,952.49
TOTAL	**509,223.46**	**234,130.13**		**279,437.24**	**94,641.34**		**18,179.16**	**60,601.68**	**1,196,213.01**

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
BIG HORN (9)									
County	217,816.09			36,821.70			7,321.14	24,098.61	286,057.54
Basin	71,594.97			12,103.14			2,406.44	7,921.11	94,025.66
Byron	33,587.74			5,678.03			1,128.94	3,716.09	44,110.80
Cowley	24,117.48			4,077.07			810.63	2,668.31	31,673.49
Deaver	9,470.17			1,600.94			318.31	1,047.78	12,437.20
Greybull	120,840.18			20,428.06			4,061.66	13,369.49	158,699.39
Lovell	129,868.48			21,954.25			4,365.08	14,368.36	170,556.17
Manderson	9,217.64			1,558.24			309.83	1,019.81	12,105.52
Burlington	8,396.87			1,419.48			282.24	929.01	11,027.60
Frannie	6,439.71			1,088.64			216.45	712.49	8,457.29
TOTAL	**631,349.33**			**106,729.55**			**21,220.72**	**69,851.06**	**829,150.66**
FREMONT (10)									
County	1,192,651.96			68,406.06			42,020.75	139,034.24	1,442,113.01
Dubois	70,932.55			4,068.45			2,499.18	8,269.03	85,769.21
Hudson	34,171.86			1,959.99			1,203.97	3,983.62	41,319.44
Lander	522,157.16			29,949.00			18,397.21	60,870.85	631,374.22
Pavillion	19,156.93			1,098.78			674.96	2,233.22	23,163.89
Shoshoni	58,247.51			3,340.86			2,052.25	6,790.25	70,430.87
Riverton	691,463.44			39,659.80			24,362.38	80,607.87	836,093.49
TOTAL	**2,586,781.41**			**148,482.94**			**91,210.70**	**301,789.08**	**3,130,264.13**
PARK (11)									
County	915,721.82			105,642.45			31,438.82	106,056.96	1,158,860.05
Cody	949,703.32			109,562.73			32,605.52	109,992.69	1,201,864.26
Meeteetse	60,554.07			6,985.82			2,078.98	7,013.25	76,632.12
Frannie	2,043.95			235.80			70.17	236.73	2,586.65
Powell	627,003.46			72,334.38			21,526.49	72,618.28	793,482.61
TOTAL	**2,555,026.62**			**294,761.18**			**87,719.98**	**295,917.91**	**3,233,425.69**

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
LINCOLN (12)									
County	328,520.18	322,271.57		119,290.75	119,144.76		12,433.90	40,268.91	941,930.07
Afton	95,982.57	94,157.09		34,852.77	34,810.08		3,632.78	11,765.25	275,200.54
Cokeville	33,388.63	32,753.62		12,123.94	12,109.04		1,263.70	4,092.70	95,731.63
Diamondville	64,804.00	63,571.50		23,531.35	23,502.50		2,452.72	7,943.49	185,805.56
Kemmerer	212,172.03	208,136.77		77,042.97	76,948.65		8,030.36	26,007.41	608,338.19
Thayne	16,575.90	16,260.62		6,018.96	6,011.56		627.36	2,031.83	47,526.23
Alpine	10,024.43	9,833.79		3,640.03	3,635.54		379.41	1,228.78	28,741.98
LaBarge	19,575.33	19,203.05		7,108.13	7,099.38		740.91	2,399.50	56,126.30
Opal	8,287.89	8,130.29		3,009.51	3,005.75		313.69	1,015.91	23,763.04
TOTAL	**789,330.96**	**774,318.30**		**286,618.41**	**286,267.26**		**29,874.83**	**96,753.78**	**2,263,163.54**
CONVERSE (13)									
County	236,205.74	235,186.92		129,322.61	129,199.33		8,685.74	28,871.46	767,471.80
Douglas	293,612.50	292,346.42		160,752.90	160,599.70		10,796.75	35,888.42	953,996.69
Glenrock	133,242.23	132,667.66		72,950.17	72,880.59		4,899.60	16,286.28	432,926.53
Lost Springs	410.97	409.19		225.04	224.77		15.1[illegible]	50.26	1,335.35
Rolling Hills	22,579.05	21,485.95		11,814.58	11,803.23		793.51	2,637.62	70,113.94
TOTAL	**684,050.49**	**682,096.14**		**375,065.30**	**374,707.62**		**25,190.72**	**83,734.04**	**2,225,844.31**
NIOBRARA (14)									
County	54,876.19	53,657.75	107,878.13	5,914.73	5,857.15	15,266.72	2,637.44	8,828.26	254,916.37
Lusk	77,377.43	75,659.67		8,339.88	8,258.72		3,718.88	12,448.25	185,802.83
Manville	4,401.53	4,303.80		474.42	469.73		211.52	708.12	10,569.12
Van Tassell	466.16	455.80		50.25	49.70		22.40	74.99	1,119.30
TOTAL	**137,121.31**	**134,077.02**	**107,878.13**	**14,779.28**	**14,635.30**	**15,266.72**	**6,590.24**	**22,059.62**	**452,407.62**
HOT SPRINGS (15)									
County	93,658.92	82,607.73		6,912.56	6,765.94		3,410.98	11,441.93	204,798.06
E. Thermopolis	27,528.58	24,280.41		2,031.78	1,988.61		1,002.56	3,363.06	60,195.00
Kirby	9,890.98	8,723.92		730.03	714.46		360.22	1,208.34	21,627.95
Thermopolis	306,578.63	270,404.93		22,627.09	22,147.16		11,165.25	37,453.51	670,376.57
TOTAL	**437,657.11**	**386,016.99**		**32,301.46**	**31,616.17**		**15,939.01**	**53,466.84**	**956,997.58**

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
JOHNSON (16)									
County	172,786.40	172,619.08		17,091.76	17,091.47		6,317.33	21,184.76	407,090.80
Buffalo	249,540.91	249,299.50		24,684.13	24,683.74		9,123.57	30,595.42	587,927.27
Kaycee	17,780.28	17,763.09		1,758.81	1,758.71		650.07	2,179.99	41,890.95
TOTAL	**440,107.59**	**439,681.67**		**43,534.70**	**43,533.92**		**16,090.97**	**53,960.17**	**1,036,909.02**
CAMPBELL (17)									
County	1,422,530.29	1,401,487.20		423,881.25	421,897.38		52,885.24	173,928.85	3,896,610.21
Gillette	2,414,039.14	2,378,263.32		719,327.97	715,961.41		89,746.50	295,157.97	6,612,496.31
Wright	184,148.82	181,419.79		54,872.11	54,615.26		6,846.08	22,515.39	504,417.45
TOTAL	**4,020,718.25**	**3,961,170.31**		**1,198,081.33**	**1,192,474.05**		**149,477.82**	**491,602.21**	**11,013,523.97**
CROOK (18)									
County	162,414.71	162,204.12		41,280.43	40,697.24		5,996.66	19,883.29	432,476.47
Moorcroft	58,081.06	58,005.89		14,762.28	14,553.69		2,144.48	7,110.47	154,657.87
Sundance	62,277.49	62,196.90		15,828.88	15,605.22		2,299.41	7,624.21	165,832.11
Hulett	16,664.05	16,642.48		4,235.44	4,175.56		615.28	2,040.07	44,372.88
Pine Haven	4,652.50	4,646.49		1,182.53	1,165.77		171.78	569.56	12,388.63
TOTAL	**304,089.81**	**303,695.88**		**77,289.56**	**76,197.48**		**11,227.63**	**37,227.60**	**809,727.96**
UINTA (19)									
County	360,359.41	462,043.98		109,024.60	108,704.51		18,052.94	58,427.50	1,116,612.94
Evanston	830,073.73	993,152.83		236,117.16	235,418.16		38,651.99	125,712.44	2,459,126.31
Lyman	125,521.11	174,503.41		43,201.67	43,077.92		7,387.27	23,585.10	417,276.48
Mountain View	95,158.82	109,869.21		26,217.97	26,139.99		4,267.59	13,913.94	275,567.52
TOTAL	**1,411,113.07**	**1,739,569.43**		**414,561.40**	**413,340.58**		**68,359.79**	**221,638.98**	**4,268,583.25**
WASHAKIE (20)									
County	225,839.14			21,713.62			7,986.87	26,147.43	281,687.06
Tensleep	34,378.74			3,308.52			1,214.37	3,967.26	42,888.89
Worland	541,153.02			52,099.31			19,106.01	62,808.61	675,166.95
TOTAL	**801,370.90**			**77,121.45**			**28,307.25**	**92,943.30**	**999,742.90**

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

COUNTY	SALES TAX AT 3.0%	SALES TAX AT 1.0%	CAP FAC TAX SALES TAX AT 1.0%	USE TAX AT 3.0%	USE TAX AT 1.0%	CAP FAC TAX USE TAX AT 1.0%	USE TAX OUT OF STATE	SALES TAX OUT OF STATE	TOTAL DISTRIBUTION
WESTON (21)									
County	156,420.15	155,618.58		33,257.35	33,113.46		5,777.08	19,030.89	403,217.51
Newcastle	242,760.33	241,516.52		51,614.51	51,391.22		8,965.85	29,535.56	625,783.99
Upton	80,488.35	80,075.99		17,113.07	17,038.97		2,972.68	9,792.67	207,481.73
TOTAL	**479,668.83**	**477,211.09**		**101,984.93**	**101,543.65**		**17,715.61**	**58,359.12**	**1,236,483.23**
TETON (22)									
County	1,613,607.60	1,606,408.08	1,169,505.74	125,253.06	123,957.76	113,625.52	65,318.30	221,955.23	5,039,631.29
Jackson	1,502,668.02	1,495,963.57		116,641.55	115,435.31		60,827.50	206,695.30	3,498,231.25
TOTAL	**3,116,275.62**	**3,102,371.65**	**1,169,505.74**	**241,894.61**	**239,393.07**	**113,625.52**	**126,145.80**	**428,650.53**	**8,537,862.54**
SUBLETTE (23)									
County	235,058.76			58,122.92			7,901.24	25,172.18	326,255.10
Big Piney	51,571.19			12,752.01			1,733.50	5,522.72	71,579.42
Pinedale	103,762.16			25,657.28			3,487.86	11,111.79	144,019.09
Marbleton	52,279.46			12,927.18			1,757.32	5,598.55	72,562.51
TOTAL	**442,671.57**			**109,459.39**			**14,879.92**	**47,405.24**	**614,416.12**
STATE TOTALS	**43,060,959.89**	**34,636,417.64**	**3,955,332.33**	**6,883,990.20**	**5,780,503.48**	**402,651.85**	**1,641,375.92**	**5,435,964.49**	**101,797,195.80**

IMPACT ASSISTANCE TAX REFUNDS

Wyoming Statutes provide for counties that have a major construction project of 50 million dollars or larger to receive extra revenues in direct proportion to any increase in tax collections, to help with the impact caused by the project. These funds are transferred from the State General Fund to the county treasurer.

COUNTY	SALES TAX	USE TAX	TOTAL
Converse	.00	1,493.34	1,493.34
Campbell	.00	.00	.00
Uinta	176,309.83	39,778.19	216,088.02
Lincoln	.00	.00	.00
Sweetwater	17,722.26	.00	17,722.26
FY-84 TOTALS	$194,032.09	$ 41,271.53	$235,303.62
Converse	.00	.00	.00
Campbell	148,285.78	137,189.22	285,475.00
Uinta	429,160.64	185,614.54	614,775.18
Lincoln	288,542.96	388,402.83	676,945.79
Sweetwater	292,140.28	97,354.17	389,494.45
Laramie	375,545.65	145,144.42	520,690.07
FY-85 TOTALS	$1,533,675.31	$ 953,705.18	$2,487,380.49
Converse	.00	.00	.00
Campbell	188,941.68	18,222.92	207,164.60
Uinta	200,341.76	52,601.41	252,943.17
Lincoln	502,131.51	1,911,594.68	2,413,726.19
Sweetwater	371,012.43	560,322.30	521,141.19
Laramie	351,307.89	169,833.19	931,334.62
Carbon	30,730.73	21,753.92	52,484.65
Sweetwater	16,547.31	11,713.65	28,260.96
FY-86 TOTALS	$1,661,013.31	$2,746,042.07	$4,407,055.38
Converse	.00	.00	.00
Campbell	.00	860.76	860.76
Uinta	31,061.48	445,160.98	476,222.46
Lincoln	131,074.65	122,723.75	253,798.40
Sweetwater	19,731.20	30,558.62	50,289.82
Laramie	171,716.77	70,108.76	241,825.53
Carbon	36,643.67	56,751.72	93,395.39
FY-87 TOTALS	$ 390,227.77	$ 726,164.59	$1,116,392.36

IMPACT ASSISTANCE TAX REFUNDS

(Continued)

COUNTY	SALES TAX	USE TAX	TOTAL
Converse	.00	.00	.00
Campbell	.00	21,112.82	21,112.82
Uinta	.00	8,564.27	8,564.27
Lincoln	.00	2,913.47	2,913.47
Sweetwater	477.95	44,064.76	44,542.71
Laramie	.00	25,985.29	25,985.29
Carbon	887.63	81,834.53	82,722.16
FY-88 TOTALS	$ 1,365.58	$ 184,475.14	$ 185,840.72
Lincoln	.00	2,074.37	2,074.37
Campbell	.00	25,283.16	25,283.16
Laramie	.00	17,493.22	17,493.22
Carbon	.00	104,313.14	104,313.14
FY-89 TOTALS	.00	$ 149,163.89	$ 149,163.89
Lincoln	1,877.65	.00	1,877.65
FY-90 TOTALS	$ 1,877.65	.00	$ 1,877.65

LODGING TAX

Wyoming Statutes allow cities towns or counties to impose a tax upon lodging services over and above the sales tax to be used by the city, town or county to promote tourism. All of these taxes less the 1% administration fee are sent to the county treasurer.

LODGING TAX COLLECTIONS

	Effective Date	FY-88	FY-89	FY-90
GENERAL FUND		18,611.30	14,819.99	24,881.97
Albany County	05-01-89	.00	2,609.66	98,962.31
Carbon County	04-01-87	106,331.04	123,438.42	112,792.25
Converse County	06-01-89	.00	.00	30,177.27
Crook County	06-01-89	.00	.00	15,726.49
Fremont County	06-01-89	.00	.00	67,090.02
Hot Springs County	06-01-89	.00	.00	26,473.31
Johnson County	06-01-89	.00	580.00	37,866.53
Laramie County	07-01-87	178,555.63	210,615.17	213,995.83
Natrona County	01-01-89	.00	42,996.58	162,293.12
Park County	03-01-87	200,785.81	208,911.86	223,053.61
Teton County	09-01-86	769,696.76	819,186.43	959,062.53
Gillette	06-01-89	.00	33.20	79,244.58
Lovell	01-01-89	.00	1,117.47	4,531.83
Pinedale	01-01-88	628.17	5,124.34	6,244.85
		$1,274,608.71	$1,429,433.12	$2,062,396.50

LODGING TAX DISTRIBUTION

	FY-88	FY-89	FY-90
Albany County	.00	2,609.66	98,962.31
Carbon County	106,331.04	123,438.42	112,792.25
Converse County	.00	.00	30,177.27
Crook County	.00	.00	15,726.49
Fremont County	.00	.00	67,090.02
Hot Springs County	.00	.00	26,473.31
Johnson County	.00	580.00	37,866.53
Laramie County	178,555.63	210,615.17	213,995.83
Natrona County	.00	42,996.58	162,293.12
Park County	200,785.81	208,911.86	223,053.61
Teton County	769,696.76	819,186.43	959,062.53
Gillette	.00	33.20	79,244.58
Lovell	.00	1,117.47	4,531.83
Pinedale	628.17	5,124.34	6,244.85
	$1,255,997.41	$1,414,613.13	$2,037,514.53

ELDERLY & DISABLED

The Elderly and Disabled Relief Act (39-6-701, W.S. 1977) became effective July 1, 1975 and was originally known as "Tax Refund to Elderly and Disabled" (39-380, 1975 Session Laws). The basic provisions provided that the elderly (age 65 or over) or totally disabled could apply for a benefit payment of sales and use tax, if their income the preceding year was less than $4,000.00 or $6,000.00, respectively. The maximum benefit was $100.00 for single and $150.00 for married qualified applicants. An appropriation is made from the State General Fund.

The Act was amended over the years to include an amount to help offset raising utility costs. Also, changes were made in the amount of qualifying income, the frequency of payments and particularly the amount of the benefits payable to qualifying applicants. The 1982 Session of the Legislature raised the maximum benefits to $630.00 for single applicants and $723.00 for married applicants, and the qualifying income to less than $8,000.00 for single and less than $11,500.00 for married applicants. The 1985 Session of the Legislature raised the qualifying income to "less than $10,000.00 for singles" and "less than $14,000.00 for married" applicants and extended the filing deadline to the fourth Monday in August each year. It also expanded actual income for qualification to include federal housing subsidy payments and required the county assessor to issue a receipt, upon request, acknowledging filing of an application.

Applications are filed with the county assessor in each county not later than the fourth Monday of August each year. The qualified applications are forwarded to the Department of Revenue and Taxation by the 1st of September of each year. The warrants are mailed directly to the qualified applicants.

The maximum benefits remain at $630.00 for single qualified applicants and $723.00 for married qualified applicants, with the new qualifying incomes being less than $10,000.00 - single and less than $14,000.00 - married.

Following is a comparative table showing the number of qualified applicants and the total amount of benefits paid:

Fiscal Year	Total Qualified Applications	Total Refund
1985	8,307	$4,201,457.77
1986	9,569	5,384,985.15
1987	9,957	5,447,019.06
1988	9,550	5,219,648.63
1989	9,772	5,289,902.91
1990	9,726	5,236,158.36

MINERAL SEVERANCE TAX

WYOMING STATUTE - W.S. 39-6-301 - 39-6-307

RATE

Oil & Natural Gas:	6%
Stripper Oil:	4%
Wildcat Wells:	2%
Coal:	8.5%
Underground Coal	5.25%
Trona:	5.5%
Uranium:	2-4%
Depending on when produced or delivered.	
Other Non-Fossil Minerals:	2%

MINERAL SEVERANCE TAX COLLECTIONS

Fiscal Year	Collections
1984	$387,015,363.28
1985	403,240,761.23
1986	386,886,968.48
1987	259,345,547.54
1988	229,785,169.73
1989	231,027,286.32
1990	252,995,051.66

MINERAL SEVERANCE TAX DISTRIBUTION

The following Distribution Summary reflects the net amount transferred for each fiscal year.

Fiscal Year	General Fund
1984	$109,823,834.96
1985	114,193,355.72
1986	108,253,829.60
1987	68,888,837.94
1988	66,442,529.19
1989	65,879,852.17
1990	75,481,855.08

Fiscal Year	Permanent WY Mineral Trust Fund
1984	$126,052,631.52
1985	131,436,949.73
1986	124,573,236.25
1987	62,469,489.28
1988	58,617,466.50
1989	50,788,173.41
1990	56,348,412.83

Fiscal Year	Cities, Towns and Counties
1984	$43,332,807.63
1985	45,737,976.52
1986	41,986,884.30
1987	23,355,284.56
1988	23,710,370.06
1989	23,038,087.12
1990	26,196,004.79

Fiscal Year	Workers Compensation
1987	$17,632,777.66
1988	17,460,809.01
1989	.00
1990	.00

MINERAL SEVERANCE TAX DISTRIBUTION (Cont.)

Fiscal Year	Budget Reserve
1988	$ 2,718,107.34
1989	28,355,081.82
1990	31,525,285.09

Fiscal Year	Coal Impact Tax Acct.
1984	23,072,898.46
1985	24,086,060.59
1986	25,261,493.44
1987	22,076,006.19
1988	<433,284.93>
1989	.00
1990	.00

Fiscal Year	WY Water Dev. Acct. I
1984	17,304,673.55
1985	17,709,762.61
1986	18,537,215.51
1987	16,361,723.83
1988	14,929,611.84
1989	15,526,962.20
1990	15,472,959.58

Fiscal Year	WY Water Dev. Acct. II
1984	7,222,135.00
1985	7,622,990.43
1986	6,997,814.50
1987	3,892,547.66
1988	3,951,728.59
1989	3,839,681.38
1990	4,366,001.08

Fiscal Year	WY Highway Fund
1984	$40,424,986.99
1985	42,534,990.02
1986	40,622,002.97
1987	26,608,192.91
1988	25,742,257.86
1989	23,219,712.30
1990	21,800,544.25

Fiscal Year	Capital Fac. Rev. Acct.
1984	$19,781,395.17
1985	19,918,711.61
1986	20,654,491.91
1987	18,060,678.51
1988	16,645,564.27
1989	17,723,584.47
1990	18,494,944.52

NOTES: Per Chapter 104, Session Laws of Wyoming, 1989 Session, the Wyoming Highway Department must repay $5,965,195.89 to the GNMA Account out of coal severance tax revenues. During FY-89, $2,656,151.45 was repaid. During FY-90, the balance of $3,309,044.44 was repaid.

During FY-90, $4,676,777.53 (Net) in mineral severance tax collections were deposited in the "Protest Fund." This brings the total amount of mineral severance tax paid under protest to $17,435,841.52 as of June 30, 1990.

CIGARETTE TAX

WYOMING STATUTE - W.S. 39-6-101 to 39-6-110

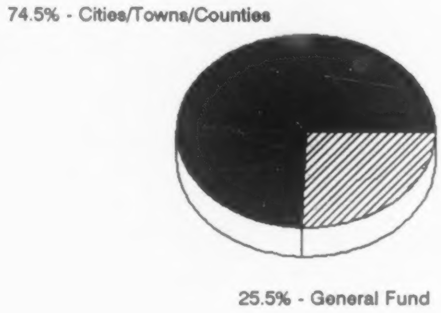
RATE - 12¢ per package of 20 cigarettes, 15¢ per package of 25 or 6/10¢ per cigarette. A discount of 6% is given to wholesalers on purchases of stamps or metering machine settings.

CIGARETTE TAX COLLECTIONS

Fiscal Year	Collections
1984	$5,056,619.29
1985	4,850,658.36
1986	4,739,541.80
1987	4,279,135.53
1988	4,047,045.20
1989	4,065,469.95
1990	5,377,872.06

CIGARETTE TAX DISTRIBUTION

From taxes collected, 25.5% is deposited to the State General Fund and 74.5% is distributed to the cities, towns and counties.



Fiscal Year	General Fund Distributions
1984	$1,935,100.34
1985	1,855,772.17
1986	1,813,051.20
1987	1,637,435.98
1988	1,548,513.33
1989	1,555,147.03
1990	1,393,342.42

INHERITANCE/ESTATE TAX

WYOMING STATUTE - W.S. 39-6-810 - 39-6-813

RATE

As set under the United States laws governing federal estate taxes and the IRS Code.

INHERITANCE/ESTATE TAX COLLECTIONS

Fiscal Year	Collections
1984	$2,769,432.56
1985	9,408,208.29
1986	3,581,998.44
1987	3,527,569.69
1988	1,456,716.05
1989	1,704,236.21
1990	2,202,118.61

INHERITANCE/ESTATE TAX DISTRIBUTION

State General Fund

Fiscal Year	Distributions
1984	$2,769,432.56
1985	9,408,208.29
1986	3,581,998.44
1987	3,527,569.69
1988	1,456,716.05
1989	1,704,236.21
1990	2,202,118.61

RAILROAD CAR TAX

WYOMING STATUTE - W.S. 39-2-207

A property tax assessment is made on the valuation of privately owned railroad cars operating in the State. The assessment is based on the class of railroad car and the mileage traveled within the state. The tax levy is based on the statewide average county, school district and state levy for the preceding year. The tax is distributed to the counties based on a statutory formula.

RAILROAD CAR TAX DISTRIBUTIONS

Fiscal Year	Distributions
1984	$585,453.34
1985	635,001.89
1986	693,125.81
1987	1,047,635.84
1988	606,604.34
1989	712,469.00
1990	758,069.00

HIGHWAY USER FEES

Distribution of highway user fees and taxes collected by the Department of Revenue and Taxation. The following sources of revenue were deposited in FY-1990 by the State Treasurer into the State Highway Fund.

Motor Carrier Fees	$ 280,652.50
Commercial Vehicle Compensatory Fees	9,545,483.15
Flat Rate Compensatory Fees	340,794.40
One-Trip Permits and Compensatory Fees	2,495,411.63
Penalties for Non-Reported Mileage	102,486.33
Special Fuel Tax	9,503,826.75
One-Trip Tow Bar Fees	38,367.50
One-Trip Special Permit Fees	1,106,877.11
Taxpayer Account	<165,497.98>
Motor Vehicle Registration	10,291,156.16
Local Government Registration	26,771.00
30-Day Temporary Permits	31,410.00
Miscellaneous License Plates	1,016.00
Motor Vehicle Dealer Certificate	47,200.00
Prestige License Plates	57,990.00
Motor Vehicle File Search Fees	4,341.00
Abandoned Vehicle Storage Site Fee	975.00
State Issued Vehicle Identification No. Fees	723.00
Driver License Fees	717,064.75
Driver License Search Fees	35,099.00
Commercial Vehicle Cab Card-Duplicates	20,949.50
Prorated Registration of Commercial Vehicles	15,919,725.49
Gasoline Dealer Licenses	3,805.00
Special Fuel Licenses	15,970.00
TOTAL	$50,422,597.29

COMPENSATORY, MOTOR CARRIER, TOW BAR AND SPECIAL PERMIT FEES BY FISCAL YEAR

Fiscal Year	Compensatory Fees	Penalties*	Motor Carrier Fees	Tow Bar and Special Permit Fees	Total
1983	24,467,477.88	1,027,583.30	1,855,150.00	1,093,079.33	28,443,290.51
1984	26,575,380.76	592,641.41	2,186,795.00	1,554,733.74	30,909,550.91
1985	26,437,540.29	347,811.88	2,602,151.00	1,558,406.34	30,945,909.51
1986	27,343,751.23	461,404.16	2,543,630.00	1,572,905.91	31,921,691.30
1987	26,086,428.50	245,838.72	2,417,165.00	1,184,456.39	29,933,888.61
1988	28,377,810.17	248,644.47	4,886,340.00	1,276,688.98	34,789,483.62
1989**	31,006,472.87	168,278.17	5,436,210.00	1,210,177.07	37,821,138.11
1990**	21,885,515.93	102,486.33	280,652.50	1,145,244.61	23,413,899.37

*Penalties for non-reported mileage - compensatory fees.

**The fiscal year figures are total collections. W.S. 37-8-405(a) requires that 1% of compensatory fees be deposited to a taxpayer account created by W.S. 39-6-1001(d) to pay delinquent accounts. The total amount deposited to this earmarked fund for fiscal year 1989 was $429,025.58 and $165,497.98 for fiscal year 1990.

SPECIAL FUELS TAX

WYOMING STATUTE - W.S. 39-6-901 - 39-6-914

RATE - 8¢ per gallon. Effective 8/1/89 an additional 1¢ per gallon in levied for Leaking Underground Storage Tank (L.U.S.T.).

SPECIAL FUEL TAX COLLECTIONS

Fiscal Year	Collections
1986	$ 3,615,335.19*
1987	10,605,000.00
1988	11,738,588.24
1989	14,191,999.50**
1990	12,805,636.00**

*January 1, 1986 through June 30, 1986, only.

**W.S. 39-6-910(d) requires that 1% of special fuel tax collections be deposited to a taxpayer account created by W.S. 39-6-1001(c) to pay delinquent accounts. The total amount deposited to this ear marked fund for fiscal year 1989 was $198,441.62 and for fiscal year 1990 was $164,775.34.

SPECIAL FUEL TAX DISTRIBUTION

Fiscal Year	Administrative Costs to Gen. Fund	Counties
1986	$ 72,306.74	$ 708,605.68
1987	125,400.00	2,095,920.00
1988	144,623.53	2,318,793.14
1989	173,529.00	2,803,694.10
1990	133,867.00	2,534,353.80

Fiscal Year	Cities	Highway Fund
1986	$ 177,151.41	$2,657,271.36
1987	523,980.00	7,859,700.00
1988	579,697.29	8,695,474.28
1989	700,923.52	10,513,882.88
1990	633,588.45	9,503,826.75

Fiscal Year	Total
1886	$ 3,615,335.19
1987	10,605,000.00
1988	11,738,588.24
1989	14,191,999.50
1990	12,805,636.00

Transfers to Highway Fund from Sales Tax Collected on Propane, Etc.

1987 - Revenue Transfer	$ 83,727.00
1988 - Revenue Transfer	179,226.11
1989 - Revenue Transfer	154,930.01
1990 - Revenue Transfer	112,491.95

NOTE: W.S. 39-6-914(a) (Effective 07-01-91) requires collection of one cent per gallon on most special fuel used, sold or distributed for sale in the state. This tax is referred to as the "liquid underground storage tax" and $1,573,827.62 was collected and deposited to the State Highway Fund for FY-90. Per W.S. 39-6-305(k)(vi) and 39-6-305(k)(vi) $994,932.42 has been disbributed to the General Fund for FY-90.

COMMERCIAL CARRIERS QUALIFIED TO OPERATE IN WYOMING BY COMMERCIAL VEHICLE REGISTRATION YEAR

	Compensatory Fee Qualification	
Year	Carriers	Credentials Iss.
1978	17,381	138,272
1979	23,255	171,824
1980	20,343	182,730
1981	21,621	200,421
1982	21,507	215,678
1983	22,762	217,640
1984	16,433	174,101
1985	10,369	229,687
1986	9,434	223,742
1987	10,286	244,502
1988	20,739	262,349
1989	24,321	276,287

	International Fuel Tax Agreement Qualification	
Year	IFTA Carriers	IFTA Decals
1988	650	3,868
1989	1,080	11,942

	Special Fuel Qualification
Year	Carriers
1986	8,608
1987	9,113
1988	7,835
1989	5,158

GASOLINE TAX

WYOMING STATUTE - W.S. 39-6-201 - 39-6-215

RATE - 9¢ per gallon.

GASOLINE TAX COLLECTIONS

Fiscal Year	Collections
1984	$26,854,863.60
1985	25,754,880.49
1986	26,213,905.17
1987	24,544,691.36
1988	24,719,049.65
1989	24,278,250.56*
1990	24,390,765.15*

AVIATION GASOLINE COLLECTIONS

Fiscal Year	Collections
1984	$295,770.69
1985	312,549.67
1986	321,430.42
1987	301,342.25
1988	320,542.66
1989	302,785.60*
1990	256,352.04*

* W.S. 39-6-210(e) requires that 1% of gasoline taxes be deposted to a taxpayer account created by W.S. 39-6-1001(a) to pay delinquent accounts. The amount deposted to this earmarked fund was $352,686.30 for FY-89 and $265,170.90 for FY-90

GASOLINE TAX DISTRIBUTION

Up to 2% retained in the State General Fund for administration.

62.5% to State Highway Fund.

20.9% to county road funds.

16.6% to municipal street funds.

Aircraft fuel tax is paid to municipal and county airports for maintenance.

$8 for every snowmobile registered in the state is distributed to the State Recreation Commission for improvement of snowtrails.

Note: W.S. 39-6-215(a) (Effective 07-01-89), requires collection of an additional tax of one cent per gallon on most gasoline used, sold or distributed for sale in the state. This tax is referred to as the "liquid underground storage tax" and $2,576,833.25 was collected and deposited to the State Highway Fund for FY-90. Per W.S. 39-6-305(k)(iv) and 39-6-305(k)(vi) $1,881,401.37 has been distributed to the General Fund for FY-90.

SPECIAL MOTOR VEHICLE REGISTRATIONS AND LICENSES AND SUMMARY OF MOTOR VEHICLE DEALERS BY FISCAL YEAR

Year	Local Government Plates	Prestige License Plates	30-Day Temporary Permits	Antique License Plates	Special VIN Nos. Assigned	Proof of Registration Req. Processed	Handicap Permit Applications	Motor Vehicle Dealers Licensed Franchised	Motor Vehicle Dealers Licensed Non-Franchised	Manufact-urer Plates
1980	10,205	2,226	70,391	65	578	2,445	160	195	300	
1981	10,238	2,584	71,073	81	788	3,025	283	200	309	
1982	10,365	3,031	70,112	87	793	1,675	266	183	328	
1983	11,377	3,749	61,092	71	911	2,156	551	174	336	
1984	11,518	3,653	66,620	68	747	1,649	631	172	296	
1985	11,906	1,547	66,691	92	792	2,723	644	161	273	
1986	12,519	1,334	67,094	83	855	1,907	626	152	237	
1987	12,519	926	56,304	108	895	2,118	686	152	289	
1988	12,535	8,456	61,227	88	836	1,821	886	141	256	
1989	12,812	1,921	62,779	63	776	2,190	915	133	221	
1990	12,997	1,938	62,244	105	721	2,369	1,142	120	251	1

LOCAL GOVERNMENT. Includes State, Cities, Counties, School Districts, Game and Fish Commission, Wyoming Highway Department, University of Wyoming and Exempt Plates. Figures represent total registrations for the fiscal year. Plates are issued the first year of the 5-year plate period.

PRESTIGE LICENSE PLATES. New plates issued. The decrease in 1985, 1986 and 1987 reflects the change in the statute that allows prestige plates to be renewed annually by validation sticker rather than issuing new plates each year. Prestige plates may be purchased any time during a plate period (5-year 1983-1987, 1988-1992) for a fee of $30.00 and validated with a sticker for the remaining years of the plate period by paying regular registration fees with no additional fee for the prestige plate.

SPECIAL VIN (Vehicle Identification Number). A special VIN is assigned by the Department to vehicles that do not have the standard vehicle identification number. Includes homemade trailers and other homemade vehicles required to be titled. Owners that incorporate a part containing the VIN of one vehicle into another vehicle that has a VIN are required to apply for a special VIN.

HANDICAPPED PARKING PERMIT. The permit is a card designed to hang from the inside rearview mirror. The permit is issued to an individual rather than to a vehicle and may be transferred to any vehicle transporting the handicapped person. The applicant for a permit need not be the owner or driver of a vehicle.

THE DEPARTMENT OF REVENUE AND TAXATION

REGISTRATION OF VEHICLES - BY REGISTRATION YEAR

Year	Passenger Vehicles	Trucks	Trailers	House Trailers	Motorcycles
1978	244,979	158,590	46,386	19,571	17,853
1979	259,510	170,517	51,129	19,800	19,611
1980	273,683	179,580	55,467	20,110	20,956
1981	289,960	189,825	60,793	20,807	22,086
1982	294,399	192,951	65,514	20,769	21,937
1983	289,240	188,922	69,326	20,857	22,401
1984	289,129	189,043	71,852	20,110	22,225
1985	298,992	195,166	80,005	20,404	22,432
1986	293,886	187,797	77,508	20,381	21,428
1987	285,458	179,421	78,585	19,909	20,155
1988	288,998	179,669	81,090	20,249	20,050
1989	288,932	178,460	82,831	20,111	18,880

The certificate of registration for vehicles is issued by the County Treasurers. Copies are furnished to the Department to be maintained in a central file.

Proportional Registration of Commercial Vehicles is not included.

DRIVER IMPROVEMENT FIELD INVESTIGATION ACTIONS

Fiscal Year	Investigations Held	License Approved with Additional Restrictions	License/Denied Cancelled
1986	490	310	174
1987	567	376	154
1988	746	381	254
1989	746	457	215
1990	788	470	241

Licenses were approved with additional restrictions, or denied/cancelled as a result of a Driver Improvement Field Investigation.

DRIVING UNDER THE INFLUENCE FIELD INVESTIGATION ACTIONS

Fiscal Year	Investigations Held	License Approved with Additional Restrictions	License/Denied Cancelled
1989	45	28	15
1990	63	37	20

Licenses were approved with restrictions/conditions of no use of alcohol and/or controlled substance during the term of the license. Licenses were denied/cancelled as a result of documentation received of continued use of alcohol and/or controlled substance.

SUMMARY OF DRIVER IMPROVEMENT CANCELLATIONS/DENIALS

Fiscal Year	Medical/Vision	Failure to File Required Medical/Vision Reports	Medical Advisory Board	Total Cancellations/ Denials
1986	126	92	10	228
1987	107	99	14	220
1988	110	46	5	161
1989	143	65	2	210
1990	113	60	0	173

Licenses were cancelled/denied as a result of medical/vision reports received, failure to file required medical/vision reports, or recommendations from the Medical Advisory Board. No Driver Improvement Field Investigation was conducted.

NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Wyoming Resident)

Fiscal Year	Notices from Wyoming Courts	Compliances	Suspension Orders Mailed	Compliance before Suspension	Compliance after Suspension
1988	2,860	994	1,866	768	303
1989	2,951	715	2,236	987	757
1990	3,113	503	2,610	912	1,001

Fiscal Year	Notices from Compact Member Jurisdictions	Compliances	Suspension Orders Mailed	Compliance before Suspension	Compliance after Suspension
1988	608	17	591	188	73
1989	954	38	916	349	256
1990	980	13	967	303	321

SUMMARY OF NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Wyoming Resident)

Fiscal Year	Total Notices	Total Compliances	Total Suspension Orders Mailed	Total Compliances before Suspension	Total Compliances after Suspension
1988	3,468	1,011	2,457	956	376
1989	3,905	753	3,152	1,336	1,013
1990	4,093	516	3,577	1,215	1,322

SUMMARY OF NON-RESIDENT VIOLATOR COMPACT ACTIONS
(Non-Resident)

Fiscal Year	Notices From Wyoming Courts Sent to Compact Member Jurisdictions	Compliances
1988	3,468	1,851
1989	3,685	2,318
1990	4,205	2,747

SUMMARY OF ACCIDENT REPORT ACTIONS

Fiscal Year	Letters Requiring Additional Information	Number Analyzed
1985	1,147	17,276
1986	2,271	16,731
1987	2,832	13,757
1988	2,579	15,615
1989	2,110	15,180
1990	776	14,162

SUMMARY OF MOVING VIOLATION ACTIONS

Fiscal Year	Warning Letters	Suspension Letters
1985	3,587	715
1986	3,096	679
1987	2,736	643
1988	3,584	1,811
1989	3,087	1,466
1990	2,730	1,229

SUMMARY OF NATIONAL DRIVER REGISTER CANCELLATIONS

Fiscal Year	Cancelled	Reinstated	Deleted
1988	770	97	Not Available
1989	969	204	64
1990	911	225	95

National Driver Register cancellations occur when a Wyoming driver's license is issued to an individual and then a notice is received from the National Driver Register that the individual is under an adverse action in another state. The Wyoming license is cancelled until the individual clears his/her record with the other state.

ADMINISTRATIVE ACTIONS BY REASON

Fiscal Year	Violation of Restrictions	Unlawful Use of License	False Application	Altered License
1988	78*	48**	32*	Not Available
1989	79	18	39	14
1990	46	31	55	6

* VOR is a 90-day suspension, Unlawful Use is a 90-day suspension, False Application is a 90-day cancellation and denial of reissuance for the 90 days, Altered License is a 90-day cancellation and suspension of license and driving privileges.

** In 1988, the totals for Unlawful Use and Altered licenses were combined.

TOTAL LICENSES BY CLASS

Fiscal Year	Class and Endorsements	Number
1989	A	32,998
1989	B	10,772
1989	C	267,630
1989	Instruction Permits	5,867
1989	Restricted Licenses	537

Total Number of Licenses on File = 351,312

ALIENS ISSUED WYOMING LICENSES

Fiscal Year	Cleared with INS	Not Cleared with INS	Cancelled
1988	1,330		35
1989	805	554*	18
1990	700	892	10

Total Resident Aliens on file = 1,839
Total Temporary Aliens on file = 2,662

* Temporary aliens who have a student status or those that come under the Amnesty Program do not have to be cleared with the Immigration and Naturalization Service in Denver.

DRIVER'S LICENSE PHOTOGRAPHS ORDERED BY LAW ENFORCEMENT

Fiscal Year	Number Ordered
1989	919
1990	814

SUMMARY OF MANDATORY DRIVING PRIVILEGES

Fiscal Year	SR-22's Received	Plates & Registration Reinstated	Driver License Reinstated
1986	8,539	482	2,665
1987	6,629	385	2,583
1988	6,614	216	2,164
1989	6,489	178	2,485
1990	6,965	210	2,561

SR-22 is a Certificate of Insurance required to be filed with the Field Services Division for all mandatory suspensions and revocations (Title 31 W.S.).

SUMMARY OF ACCIDENT REPORTS WORKED

Fiscal Year	Suspension Letters Mailed	Prior Proof	Driver's License Suspended	Driver's License Reinstated	JUDGEMENT		SR-21's Received
					Suspended	Reinstated	
1986	139	1,117	978	494	29	14	1,145
1987	2,045	1,019	1,026	485	43	8	1,154
1988	1,917	919	998	549	31	19	1,211
1989	1,296	887	1,070	637	27	8	1,289
1990	2,332	1,133	1,199	656	62	23	1,414

Prior Proof = Proof of financial responsibility being filed with the Field Services Division prior to the suspension date. SR-21 = A Certificate of Insurance from insurance companies showing there was a liability policy in effect at the time of the accident.

SUMMARY OF MOVING VIOLATIONS

Fiscal Year	Citations Received	Mailed Out of State	Recorded on Record
1986	172,198	43,453	68,305
1987	176,719	46,950	57,866
1988	158,880	46,123	72,748
1989	152,494	47,378	65,512
1990	152,338	54,327	61,851

SUMMARY OF LOST DRIVING PRIVILEGES BY REASON

Fiscal Year	DWUI (Alcohol/Controlled Substance) 1st Charge	2nd Charge	3rd or More Charge	Total Charges	Reckless Driving	Driving Under Suspension	Homicide by Vehicle	Fail to Stop and Render Aid	Total Actions
1986	3,601	896	387	4,884	226	747	6	11	5,875
1987	3,344	966	315	4,625	176	1,141	2	6	6,032
1988	2,403	738	235	3,376	152	1,248	1	2	4,618
1989	2,529	780	251	3,560	155	1,859	4	11	5,589
1990	2,714	769	236	3,719	124	2,019	6	3	5,871

SUMMARY OF MISCELLANEOUS ACTIONS

Fiscal Year	Compulsory Insurance Convictions	Implied Consent/Administrative Per Se Affidavits Received	Licenses Suspended
1986	857	5,080	2,664
1987	1,054	4,437	3,495
1988	1,227	3,895	3,502
1989	1,184	3,462	3,275
1990	1,792	3,269	3,161

SUMMARY OF MOTOR VEHICLE RECORDS PROVIDED

Fiscal Year	Services Provided By	Driving Records
1990	Cheyenne Office	29,403
1990	Field Offices	9,271
1990	Tape	223,875

Total Driving Records Provided = 262,549

SERVICES ISSUED AND MONEY COLLECTED BY DRIVER'S LICENSE LOCATIONS

Fiscal Year	Issuing Locations	Licenses & ID Cards Issued	Driving Records	Amount Collected
1989	Financial Responsibility		5,606	$ 19,582
1990			6,000	19,802
1989	Data Processing	*14,672		73,080
1990		7,298		36,255
1989	Cheyenne	20,200	923	127,367
1990		16,328	1,178	114,403
1989	Pine Bluffs	214		1,448
1990		180		1,337
1989	Laramie	8,526	469	54,208
1990		7,404	572	51,219
1989	Rawlins	3,542	285	22,714
1990		2,887	359	20,836
1989	Saratoga	288		1,826
1990		238		1,735
1989	Baggs	244		1,334
1990		191		1,407
1989	Rock Springs	7,736	505	48,484
1990		6,667	682	47,149
1989	Green River	1,166		8,050
1990		1,237		8,655
1989	Evanston	4,184	552	27,678
1990		3,888	421	27,837
1989	Lyman	592		3,923
1990		448		3,211
1989	Kemmerer	1,531	49	9,551
1990		1,313	94	10,016
1989	Alpine	1,587	17	10,080
1990		1,545	22	12,852
1989	Jackson	3,762	40	25,492
1990		3,606	93	26,130
1989	Afton	284		1,811
1990		195		1,436
1989	Pinedale	644		4,021
1990		558		3,869
1989	Big Piney	395		2,472
1990		337		2,267
1989	Torrington	3,368	174	20,414
1990		2,514	222	17,864
1989	Douglas	2,181	54	13,807
1990		1,858	96	12,207

SERVICES ISSUED AND MONEY COLLECTED BY DRIVER'S LICENSE LOCATIONS
(Continued)

Fiscal Year	Issuing Locations	Licenses & ID Cards Issued	Driving Records	Amount Collected
1989	Wheatland	1,617		9,825
1990		1,243		8,683
1989	Glenrock	272		1,832
1990		194		1,428
1989	Lusk	724		4,093
1990		521		3,588
1989	Newcastle	1,800	124	10,707
1990		1,322	266	9,624
1989	Sundance	1,097	16	6,263
1990		941	13	6,561
1989	Gillette	8,102	770	51,529
1990		6,776	1,186	51,181
1989	Sheridan	6,018	242	37,144
1990		4,820	348	32,871
1989	Buffalo	1,009		6,117
1990		891		7,111
1989	Frannie	3,140		18,498
1990		2,492		17,830
1989	Cody	3,754	56	23,175
1990		2,925	89	20,406
1989	Worland	1,768		10,853
1990		1,536		11,206
1989	Basin	1,060		6,532
1990		837		6,281
1989	Riverton	4,600	220	29,220
1990		3,771	264	28,617
1989	Thermopolis	668		4,408
1990		553		4,279
1989	Lander	1,937		12,699
1990		1,853		13,808
1989	Dubois	129		827
1990		135		1,050
1989	Casper	16,281	1,540	104,212
1990		13,510	1,958	99,361
1989	In House	**654		2,966
1990		630		2,950

Total Transactions = 117,096

Total Monies = $746,851

* Extensions issued thru the mail

** Licenses issued (Valid Without Photo) VWP for Wyoming residents out of state

TOTAL COMMERCIAL DRIVER LICENSES ISSUED BY CLASS
JANUARY 1, 1990 TO JUNE 30, 1990

Fiscal Year	Class and Endorsements	Number
1990	A	1,018
1990	B	474
1990	C	39
1990	Instruction Permits (CDP)	51
1990	Passenger Endorsements (P)	453

Total Number of Commercial Driver Licenses Issued = 1,582
Total Number of Passenger Endorsements Issued = 453

SUMMARY OF COMMERCIAL DRIVER LICENSE SKILLS TEST ADMINISTRATION
JANUARY 1, 1990 TO JUNE 1, 1990

Fiscal Year	Number of tests Administered	Number of tests Failed	Skill test Failure Rate
1990	515	55	10.68%

SUMMARY OF COMMERCIAL DRIVER LICENSE EXAMINER TRAINING

Fiscal Year	Organizations Training to Conduct CDL Skills Tests	Number Trained	Number Certified
1990	School Districts	48	31
1990	State Employees	28	28
1990	Private Sector	36	5

Total Number of Employees and Organizations Trained = 112
Total Number of Employees and Organizations Certified = 64

Independent Hearing Examiner

STATE OF WYOMING – ACTIONS BY THE HEARING EXAMINER

Fiscal Year	Hearing Req. Denied	Hearings Granted	Withdrawn	Limited Driving Privileges		Suspension Actions		Continued or Pending
				Granted	Denied	Upheld	Dismissed	
Mandatory								
1986		1155	14	587	571	1	19	15
1987	464	1439	20	534	811		47	19
1988	154	852	12	366	245	214	14	17
1989	140	850	17	316	194	315	22	
1990	160	1009	35	414	258	309	20	0
Moving Violations								
1986		486	3	266	94	2	68	13
1987		253	1	119	47	2	27	8
1988	62	596	12	377	250		34	14
1989	30	469	8	279	216		9	8
1990	32	410	9	298	84	73	16	0
Accidents								
1986		101	0			35	44	2
1987		110	3			34	55	5
1988	7	145	4			70	67	3
1989	20	127				44	49	7
1990	8	151	2			65	65	19
Medicals								
1986		67	1	5	1	23	20	4
1987		58	3	7	0	35	13	2
1988	5	31	2			20	4	3
1989	2	20	1			12	3	2
1990	1	26	1			19	2	4
Implied Consent								
1986		470	14			255	153	15
1987		488	16			176	146	18
1988	34	432	34			224	170	22
1989	21	385	25			198	108	20
1990	26	415	9			185	*197	24
Administrative Per Se								
1986		1140	3	742	223		82	
1987		1321	26	720	223		9	12
1988	75	1077	33	839	107	179	87	17
1989	37	1019	17	726	86	206	39	14
1990	73	1263	25	850	141	177	52	18

ACTIONS BY THE HEARING EXAMINER (Cont.)

Fiscal Year	Hearing Req. Denied	Hearings Granted	Withdrawn	Limited Driving Privileges		Suspension Actions		Continued or Pending
				Granted	Denied	Upheld	Dismissed	
Misrepresentation								
1987		8				3	6	2
1988	4	33		10	10	4	13	
1989		21		3	1	13	14	
1990	3	32		3	0	15	8	6
National Driver Reg.								
1988	7	51	1			32	10	7
1989	6	91	1			42	13	8
1990	12	147	1			106	28	12
Violation of Restriction								
1988	4	28		5	13	4	3	2
1989	1	28		6	6	3	8	3
1990	3	16		6	8	1		1
Non-resident Violator								
1988		9				8	1	
1989	1	19				8	5	1
1990	2	27				11	7	9

*73% Dismissed by plea within ten (10) days per W.S. 31-6-107

LEGISLATURE

The Fiftieth Legislature 1990 Budget Session enacted the following laws affecting the Agency:

Chapter 7--Revisors Bill

AN ACT to amend Chapter 287, Section 2, 1989 Wyoming Session Laws, W.S. 1-21-201, 9-4-832(h) introductory paragraph, 13-4-102(a), 14-1-201(a)(i)(C), 25-10-101(a) by creating a new paragraph (xii), 26-24-102(b), 26-24-133(d), 26-41-103(c), 27-14-102(a)(xxiii), 27-14-103(f)(xi), 31-3-101(a)(ii)(F), 40-2-102(a)(i) introductory paragraph, (c) and (d) and 40-14-213(b)(iii) relating to a revision of inadvertent errors; correcting and adding statutory references and language that were erroneously omitted, made or deleted from the statutes as a result of legislation adopted during the 1989 general session; deleting the trademark term "dictaphone"; and providing for an effective date of March 13, 1990.

Chapter 22--Collection Well Tax Exemptions

AN ACT to amend W.S. 39-2-202(e) and 39-6-302(h) relating to revenue and taxation; extending the exemption for excise taxes and property taxes on collection wells; imposing specified reporting requirements; and providing for an effective date of March 16, 1990.

Chapter 25--Department of Revenue

AN ACT to create W.S. 9-2-2007 relating to a department of revenue; creating a department of revenue as part of the reorganization of Wyoming state government; specifying department components; requiring the director to provide a reorganization plan to the legislature; requiring a legislative committee report; and providing for an effective date of March 16, 1990.

Chapter 27--License Suspension For Youth Offenders

AN ACT to amend W.S. 31-7-105(d)(iv) by creating a new subparagraph (G), 31-7-108(b) by creating a new paragraph (vii), 31-7-126 and 31-7-128 by creating a new subsection (f) relating to driver's licenses; requiring mandatory suspension of the driver's license of a person under 19 years of age who is convicted of certain offenses involving controlled substances or alcohol; authorizing limited privileges in certain cases; requiring courts to report convictions; limiting license applications and renewals; and providing for an effective date of March 16, 1990.

Chapter 29--County Boards of Equalization

AN ACT to amend W.S. 39-2-302(a), (b) by creating a new paragraph (v) and (c) relating to county boards of equalization; providing for meeting no sooner than the fourth Tuesday in May; providing for notification; providing for new filing procedures; and providing for an effective date of March 16, 1990.

Chapter 37--Oil and Gas Charge Increase

AN ACT to amend W.S. 30-5-116(b) introductory paragraph relating to the charge on oil and gas levied by the oil and gas conservation commission; increasing the limit on the charge from four-tenths of one mill to eight-tenths of one mill; and providing for an effective date of July 1, 1990.

Chapter 38--Community College--Optional Property Tax-2

AN ACT to amend W.S. 21-18-205(b) and (c)(ii) introductory paragraph and (iii) and 21-18-311(f) introductory paragraph and (i) and by creating a new subsection (g) relating to community colleges; modifying distribution of revenues collected under additional property taxes levied by community college districts as specified; imposing conditions; and providing for an effective date of July 1, 1990.

Chapter 41--Tax Offset Authority

AN ACT to amend W.S. 39-1-303(a) by creating a new paragraph (xx) relating to collection of taxes; granting the department of revenue and taxation the authority to offset taxes due and payable with any other funds owed to the taxpayer; granting rulemaking authority; and providing for an effective date of July 1, 1990.

Chapter 46--Tax Assessments - Objections

AN ACT to amend W.S. 39-2-201(d) relating to property tax assessments; specifying the deadline for taxpayers to file objections to the state board of equalization's determination of fair market value of property; and providing for an effective date of March 19, 1990.

Chapter 52--Minerals Information and Confidentiality

AN ACT to create W.S. 39-2-208 and 39-6-309; and to amend W.S. 39-2-201(b)(i) and (f)(v) and by creating a new subsection (j) relating to minerals; providing for taxpayer reports relating to location of mineral production for taxation; specifying procedures; authorizing relief for erroneous payments in certain cases; providing confidentiality and disclosure of taxpayer returns, return information and mineral audits; providing penalties; requiring coal producers to provide reports as specified; amending related statute; and providing for an effective date of March 20, 1990.

Chapter 53--Solid Mineral Valuation

AN ACT to create W.S. 39-2-209 and 390-2-210; and to amend W.S. 39-2-202(a), (c) and (d) relating to minerals; providing for the valuation of certain solid minerals for taxation purposes as specified; providing for the application of an alternative valuation method if warranted; amending related statutes; and providing for an effective date of March 20, 1990.

Chapter 54--Oil and Gas Valuation

AN ACT to create W.S. 39-2-208; and to amend W.S. 39-2-202(a) through (d) relating to mineral taxation; providing a point and method of valuation for oil and gas for taxation purposes as specified; providing definitions; and providing for an effective date of March 20, 1990.

Chapter 55--Bentonite Valuation-2

AN ACT to create W.S. 39-2-211; and to amend W.S. 39-2-202(a), (c) and (d) relating to minerals; providing for the valuation of bentonite for taxation purposes as specified; amending related statute; and providing for an effective date of March 20, 1990.

Chapter 56--Minerals-Point of Valuation-1

AN ACT to amend W.S. 39-2-202(b) relating to valuation of solid minerals; providing for solid minerals to be valued when removed from the pit, shaft or mine as specified; and providing for an effective date of March 20, 1990.

Chapter 59--Mineral Valuation Trona-Audit

AN ACT to amend W.S. 39-2-202(g) relating to mineral valuation; providing for an audit of the trona industry as specified; and providing for an effective date of March 20, 1990.

Chapter 61--Department of Transportation

AN ACT to create W.S. 9-2-2004; and to amend W.S. 10-3-101(e) and 24-2-105 relating to a department of transportation; creating a department of transportation as part of the reorganization of Wyoming state government; specifying department components; requiring the director to provide a reorganization plan to the legislature; requiring reports of a legislative committee; conforming existing statutes; and providing for an effective date of March 20, 1990.

Chapter 85--Department of Revenue-Automation

AN ACT relating to automation of the department of revenue and taxation; providing an appropriation to the department to begin to develop an efficient, integrated and automated tax administration system; specifying terms and conditions; and providing for an effective date of March 21, 1990.

Chapter 93--Commercial Vehicle Fees-Revision

AN ACT to amend W.S. 31-2-202(t) and (y) introductory paragraph and 31-3-101(a)(ii)(F) and (b)(viii), (ix) and by creating a new paragraph (xiii); and to repeal W.S. 31-3-101(e) and (f) and 37-8-402(a)(iii) and (iv) and (b) relating to commercial vehicle fees; modifying commercial vehicle fees as specified; providing for a fee not based on weight for specified commercial vehicles; reducing the penalty for temporary permit violations; clarifying the gross vehicle weight of towing vehicles to be used in determining the specified fees; repealing fees for qualifying vehicles and vehicle combinations; repealing inconsistent motion picture industry vehicle temporary permit fees based on a percentage of the registration fees; clarifying the temporary permit fees for motion picture industry vehicles are the same as the fees for other commercial vehicles; modifying the application process; and providing for an effective date of March 21, 1990. (Section 1 of this act is effective January 1, 1991).

Chapter 98--Underground Storage Tanks

AN ACT to create W.S. 35-11-1414 through 35-11-1428; to amend W.S. 35-11-103(a) (xii), 39-6-215(b) and (c), 39-6-305(k)(vi), 39-6-901(a) by creating a new paragraph (ix) and by amending and renumbering subsequent paragraphs and 39-6-914(c) and by creating a new subsection (d); and to repeal W.S. 35-11-1401 through 35-11-1413 relating to underground storage tanks; stating a purpose; requiring an annual report; establishing state primacy; establishing a fund for corrective actions at sites contaminated by underground storage tanks and a financial responsibility account which shall also serve as proof of financial assurance; providing for a tax on special fuels; exempting the special tax on gasoline from the agricultural rebate; providing the 1989 appropriations will not lapse; and providing for an effective date of March 21, 1990.

Chapter 100--Underground Mining and Down Hole Mining Equipment

AN ACT to amend W.S. 39-2-202 by creating a new subsection (j) relating to property taxes; providing that certain underground mining and down-hole oil and gas drilling equipment is not subject to separate assessment for property taxes; providing that plugged or temporarily abandoned wells have no taxable value; providing for determination of assessed value of the equipment for tax purposes; providing a statement of purpose; clarifying liability for taxes in previous years; specifying application; and providing for an effective date of March 22, 1990.

Chapter 107--Sand & Gravel Valuation

AN ACT to create W.S. 39-2-212; and to amend W.S. 39-2-202(a), (c) and (d) relating to minerals; providing for the valuation of sand and gravel for taxation purposes as specified; amending related statute; specifying application; and providing for an effective date of March 26, 1990.

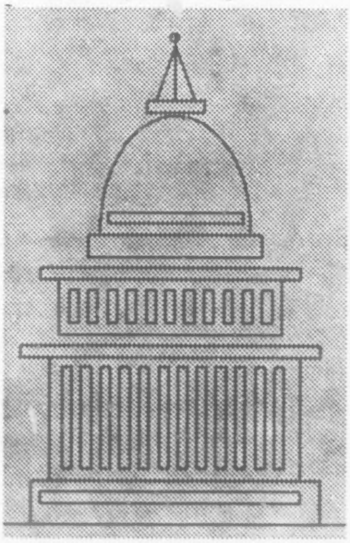
Chapter 117--Sales & Use Taxpayer Account-Loans

AN ACT to create W.S. 39-6-1002 relating to taxation; authorizing cities, towns and counties to borrow from the sales and use taxpayer account as specified; providing for payback of the loan; and providing for an effective date of July 1, 1990.

Chapter 119--Gasoline Wholesalers

AN ACT to amend W.S. 24-2-110(c) introductory paragraph and (ii) and by creating a new subsection (e), 39-6-204(a) introductory paragraph, (ii) and (c) and 39-6-210(a), (c) introductory paragraph, (d) introductory paragraph and (ii)(A) and by creating a new subsection (f); and to repeal W.S. 39-6-204(b) relating to gasoline taxes; requiring refiners and wholesalers to pay taxes on all gasoline used, sold or distributed for sale or use; repealing provisions authorizing refiners and wholesalers to elect to pay gasoline taxes; requiring the department of revenue to certify the distribution of gasoline taxes in accordance with current statutes; providing a statement of purpose; clarifying the meaning of "rural population" and "last federal census" for the purpose of the gasoline tax distribution formula; and providing for an effective date of July 1, 1990.

Wyoming State Legislature



PERMANENTLY ASSIGNED VEHICLES

The Wyoming Legislature requires a report of all motor vehicles permanently assigned to this agency by the Motor Vehicle Maintenance System (MVMS). Following is a list of the names of the employees to whom the vehicles are assigned and the reasons for the assignments:

S-432 1989 Oldsmobile, 4-door sedan. This vehicle is assigned to Michael Bandy, stationed in Gillette as a Field Representative. The vehicle is used to travel in Campbell, Weston and Crook Counties to collect taxes and assist taxpayers with problems.

S-115 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Richard Foltz, stationed in Torrington as a Field Representative. The vehicle is used to travel in Goshen, Platte, Converse and Niobrara Counties to collect taxes and assist taxpayers with problems.

S-121 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Jenine Fricke, stationed in Cheyenne as a Driver License Investigator. The vehicle is used statewide to perform driver license investigations.

S-108 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Pat Graham, stationed in Powell as a Field Representative for the Excise Tax Division. The vehicle is used to travel Big Horn and Washakie Counties to collect taxes and assist taxpayers with problems.

S-113 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Bruce Johnson, stationed in Evanston as a Field Representative. The vehicle is used to travel in Uinta and Lincoln Counties to collect taxes and assist taxpayers with problems.

S-114 1989 Chevrolet, Celebrity, 4-door sedan. This vehicle is assigned to Ruth Martinez, stationed in Riverton as a Driver's License Examiner. The vehicle is used to travel in Riverton, Lander, Dubois and Thermopolis to perform driver's license examinations.

S-1170 1986 Pontiac, Bonnevile, 4-door sedan. This vehicle is assigned to Donna Robinson, stationed in Thermopolis as a Driver's License Examiner. The vehicle is used to travel in Park, Big Horn, Washakie and Hot Springs Counties to perform driver's license examinations.

S-109	1989 Chevrolet Celebrity, 4-door sedan. This vehicle is assigned to Larry D. Rodgers, stationed in Casper as a Field Representative. The vehicle is used to travel throughout Natrona County to collect taxes and assist taxpayers with problems.
S-420	1989 Oldsmobile Cutlass, 4-door sedan. This vehicle is assigned to Roger Roebling, stationed in Sheridan as a Field Representative. The vehicle is used to travel in Sheridan and Johnson Counties to collect taxes and assist taxpayers with problems.
S-1169	1986 Pontiac Bonneville, 4-door sedan. This vehicle is assigned to Angela Lola, stationed in Douglas as a Driver License Examiner. The vehicle is used to travel from Douglas to Wheatland and Glenrock to perform driver license examinations.
S-117	1989 Chevrolet Celebrity, 4-door sedan. This vehicle is assigned to Marilyn Tippetts, stationed in Lovell as a Driver License Examiner. This vehicle is used to travel to Cody, Powell and Big Horn Basin to perform driver license examinations.
S-1190	1986 Pontiac Bonneville, 4-door sedan. This vehicle is assigned to David Vaske, stationed in Laramie as a Field Representative. The vehicle is used to travel in Albany and Carbon Counties to collect taxes and assist taxpayers with problems.
S-261	1989 GMC Blazer, 4 x 4. This vehicle is assigned to Elworth Erickson, stationed in Alpine as a Port of Entry Supervisor. The vehicle is used to travel to Jackson, Big Piney, Pinedale and Afton to perform driver license examinations.
S-1356	1988 Chevrolet Pickup. This vehicle is assigned to William Harris, stationed at Cheyenne as a District Supervisor. The vehicle is used to travel to various locations in the Northern half of Wyoming to train and supervise Driver License personnel and Port of Entry personnel.
S-1326	1988 Chevrolet Caprice Station Wagon. This vehicle is assigned to Robert Myers, stationed in Thermopolis as a Driver License Investigator. The vehicle is used statewide to perform driver license investigations.

PUBLICATIONS DISTRIBUTED BY THE DEPARTMENT OF REVENUE AND TAXATION

A number of publications are available from the Department. Mailing lists are maintained for the following reports:

Sales and Use Tax Summary comparison by County by fiscal year.

Cigarette Tax monthly comparison of sales of cigarette stamps and meter impressions.

Motor Vehicle Division year-end statistical report of licensed drivers. The report is formatted by age of the drivers and contains the type of licenses issued by age, the number of new licenses, the number of renewals of Wyoming drivers' licenses, the number of duplicate licenses and restrictions placed on each license.

Year-end statistical report of licensed motor vehicles by type (passenger car, pick up, truck and motorcycle) as registered in each county.

Population and Percentages - sales and use tax distribution.

Distribution of cigarette tax to cities, towns and counties.

Distribution of 1¢ gasoline tax to cities, towns and counties.

Individuals desiring to receive copies of any of the above publications should make written request to:

Director of Revenue
Department of Revenue and Taxation
Herschler Building
122 West 25th Street
Cheyenne, WY 82002-0110